

**Registered Company Number: 10226872**  
**Registered Charity Number: 1168288**

**OPEN DOOR CHURCH (ST NEOTS)**  
**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**

**OPEN DOOR CHURCH (ST NEOTS)  
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FOR THE YEAR ENDED 31ST MARCH 2019**



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**OPEN DOOR CHURCH (ST NEOTS)  
REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31ST MARCH 2019**



CHARITY COMMISSION REGISTERED NO.:	1168288
COMPANY NO.:	10226872
TRUSTEES:	A Hassall M Thomas A Powers R Owen
RESPONSIBLE INDIVIDUALS	Elders : Ian Hoile Antony Powers Christopher Jarvis
TREASURER	A Powers
PRINCIPAL ADDRESS	Suites 2 – 6 31A St Neots Road Eaton Ford St. Neots Cambridgeshire PE19 7BA
INDEPENDENT EXAMINER	Stephen Monico FCA DChA Steve Monico Ltd 19 Goldington Road Bedford MK40 3JY
PRINCIPAL BANKERS	CAF Bank Ltd 25 Kings Hill Ave. Kings Hill West Malling Kent ME19 4JQ

# **OPEN DOOR CHURCH (ST NEOTS) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



The trustees, who are also the directors of the charitable company for the purposes of company law, present herewith their annual report, together with the financial statements of the charity for the year ended 31st March 2019.

The Financial Statements have been prepared in accordance with the accounting policies set out in Note 1 to the Accounts and comply with the company's Memorandum and Articles of Association, 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).

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Open Door Church (St Neots) hereinafter referred to as The Open Door Church (or abbreviated as ODC) is registered as a charitable company limited by guarantee. The Memorandum and Articles of Association were approved in May 2016 and the company was incorporated on 11<sup>th</sup> June 2016. The Open Door Church, St Neots was previously a charitable trust (charity reg. no. 1044102) which was registered in December 1994, all assets from the trust were transferred to the company on 1<sup>st</sup> April 2017.

The Memorandum and Articles of Association define the charitable objective as:

For the public benefit, the advancement of the Christian religion in St Neots, Cambridgeshire and district and such other parts of the United Kingdom and the world as the Trustees may from time to time decide.

Trustees are elected by the Elders of the Church, and details of those people who were trustees at the date of this report and at any time during the period covered by this report are given on page 1. The Trustees meet at least annually to review church governance and finances and to agree the budget for the year including staff salaries and pension contributions. All major financial agreements are agreed and approved by the Trustees.

The Elders are responsible for the outworking of the budget and for day-to-day operation of the charitable activities.

The Church operates in association with New Frontiers and the Catalyst Network of Churches.

## **PUBLIC BENEFIT**

The charity trustees have exercised their powers with due regard to the guidance on public benefit published by the Charity Commission to promote the charity's Objectives through our main activities, which are described in detail in the Review of Activities below. Our work through our Transforming Lives for Good Centre, as a Foodbank distribution centre, kids work and other community activities are all to the public benefit.

## **SUMMARY FINANCIAL ACTIVITIES**

Donations and gift aid of £240,998 have been received during the year (2018 - £271,426) and the net assets have increased by £25,195 (2018 - £57,210). £1,116 was transferred into restricted funds in the year. Restricted funds stand at £348,474 (2018 - £335,131) and unrestricted at £111,167 (2018 - £99,315). As a policy reserves are held at a level to provide at least 6 months of expenditure.



# **OPEN DOOR CHURCH (ST NEOTS) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



## **RESTRICTED FUNDS**

The following funds are restricted and not for use in general expenditure.

Transforming Lives for Good (TLG) – Our TLG project works with schools in St Neots providing one-to-one counselling for pupils who are in danger of exclusion from school. This fund is used for giving to the central TLG resourcing team and expenses of running our local centre.

Giles – The charity has been supporting Graham and Sarah Giles in their work in Zimbabwe by way of financial contribution for a number of years, we also administer the gathering of donations and gift aid specifically given for this work.

Building Fund – We are working towards the goal of purchasing our own building to use for all of our activities (see the Review of Activities). Gifts have therefore been given whose sole intent is to provide funding for a building and related costs of purchase and refitting and these funds have been separated from our general giving.

## **LOANS**

A number of churches with whom The Open Door Church has a good relationship have their own building projects and we have been privileged to assist these churches in their projects by loaning them short-term amounts to complete parts of their projects. These amounts have usually been loaned from our own building fund but on the basis of repayment within 3 months should our own project require the funds. The Bridge Church, St Ives repaid £40,000 in the year. Loan amounts currently outstanding are:

The Bridge Church, St Ives - £10,000 repayable March 2021.

## **ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE**

### **LIVES TRANSFORMED!**

The past 12 months have once again provided much evidence of God's faithfulness towards us at ODC and in this report I aim to provide a flavour of what we have seen. Although many of the headlines focus on projects and activities, it is important to remember that each of these seeks to bring transformative life change to people within the community we serve. One story stands out to me as an example of this over the past year. In previous months, some had felt compelled to call out to God for prodigals to come home, i.e. those connected with us in the past, who had since drifted away. In the first half of 2018, we celebrated as old friends seemed to be reappearing every week. One woman had previously been a leader in ODC, but experiencing a particularly difficult season of life, had spent the past 10 years away from church and numb to God. Her husband continued at ODC and with the arrival of children, this lady began to reconnect socially with friends from church. As people persisted in prayer for her, it was with wonderful joy that something broke over her life and she began to sense the love of God for her once again. Since then, she has gone from strength to strength, stepping out of the darkness and into his glorious light. She has grown in confidence in her new identity as a daughter of God, and is now provoking others through her lifestyle, as she expects God to bring the kingdom through her wherever she goes. Hearing her preach on a Sunday, and share her experiences from this journey, moved many others to hunger for greater freedom from Jesus in their own lives.

# OPEN DOOR CHURCH (ST NEOTS) TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019



## ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

### 2 AREAS OF PRIORITY IN 2018-19:

#### 1) A BUILDING OF OUR OWN



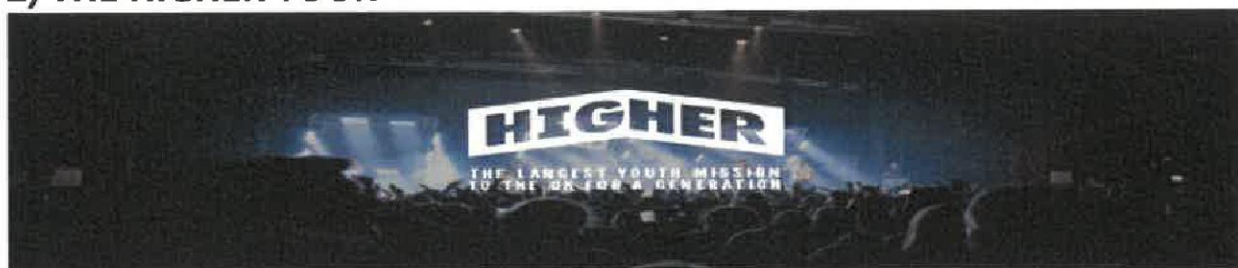
The headline was that we didn't get the Little End Road building, however the process of pursuing it until no longer possible, was very helpful for us. This included:

- Greater clarity on what we need/want from a building, e.g. size, location, etc.
- Greater understanding of where we are financially, e.g. mortgage agreed in principle.
- Enabling us to draw on those with specific skills in the church and begin forming a team.
- Enabling us to connect with other specialists outside ODC, e.g. VAT expert.
- Connecting us with one of the District planners who we found great favour with.

In addition, this forced a decision on renewing the lease at the ODCC, which was then reformatted to significantly increase the community space available, with the creation of the new Games Room. We are now making much better use of the available space, not only for ODC, but also through an increased number of bookings from outside, both parties and meetings/conferences.

God also went before us by bringing the Art & Soul café into town and the owners to ODC, which being so close to the Priory Centre and has enabled us to use extra space for Youth on a Sunday.

#### 2) THE HIGHER TOUR



The largest youth mission to the UK for a generation came to town this year! Partnering with the Message Trust, Youth For Christ and others, we were heavily involved in putting bands in front of thousands of pupils in schools, bringing messages packed with Christian values. The follow up gig in St Neots attracted over 502 young people, with 251 standing to respond to the gospel in some way. ODC was hugely influential in shaping this mission, from leaders on the steering team, to many volunteers at the events, it was wonderful to see the church in action. One of the highlights was a joint prayer meeting, with a room full of people from many different churches calling out to God together.



**OPEN DOOR CHURCH (ST NEOTS)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



**ACTIVITIES, ACHIEVEMENTS AND PERFORMANCE (CONTINUED)**

Our young people stepped up to invite their friends to the gig, as well as smaller band nights at the ODCC. They have grown significantly in boldness, some have led Higher sessions within Youth and through their school CU, and many of those around the fringe of Youth have made steps forward on their journey to discovering Jesus for them self.

**OTHER THINGS TO NOTE:**

***PREPARING FOR HARVEST:***

We sensed God speak to us about a harvest coming and set about refreshing areas of church life that will help bring this in. We've worked hard to improve our **Sunday Welcome** and the way we integrate new people through the **Exploring ODC** process. We also relaunched both **Alpha** and the **Parenting Course**, which are building momentum in gathering people from outside the church.

***LEADERSHIP GROWTH:***

We've begun a **Staff Professional Development** process that has proved very helpful in setting and reviewing priorities for each team member. This was particularly valuable when one of the **Staff team** moved on in the summer. It has proved very helpful to have an elder directly leading **Youth** at this time and similarly carrying the vision for **Group Life**. This has meant releasing other gifted volunteer leaders to fill significant responsibilities in the church. For the first time we gathered a wider **Core Team** to help shape the vision for 2019 which worked very positively.

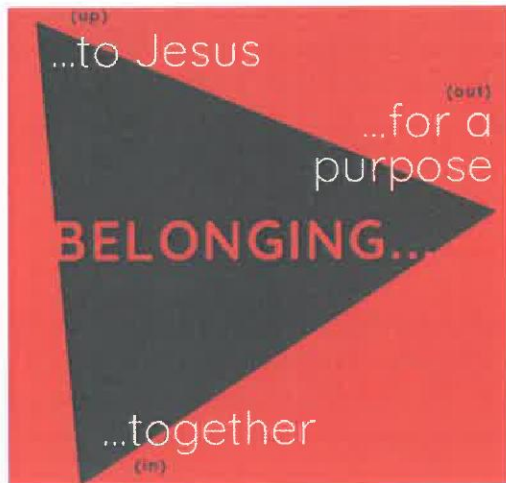
***TOWN CONTACTS:***

Our profile in the town has continued to develop, including within **Longsands Academy**, through our ongoing work with the TLG programme. The Town Council offered us fully funded sponsorship to enter the **Dragon Boat Race** and we took up their request to help with a national **Water Festival** held in St Neots. **Christmas Wonderland** and the **Quiz Night** were both supported by an increasing number of local organisations. We have also worked more than before with other **Local churches**, through a growing influence in Churches Together and our key role in the Higher Tour.

***PASTORAL SUPPORT:***

There have been a number of significant pastoral challenges we have navigated this year, particularly **Graham & Sarah** having a difficult year in Zimbabwe, the closing of **Grace Church, Lincoln** and the ongoing **support of struggling marriages** within ODC.

## VISION FOR 2019: LONGING FOR BELONGING



We have sensed God speak to us about the longing for belonging which is prevalent in our nation today. Over the next year, we want to grow in the way we help people *belong to Jesus, belong together and belong for a purpose.*

### GROUP LIFE

The primary way we aim to do this is through re-shaping our Group Life. We have always believed in the importance of *both* large corporate gatherings *and* small groups, however, our group life model needs to change. At present, we have 46% of adults strongly connected in group life, with the current trend that of decline.

We are looking to launch a **sign-up model** for group life from September 2019 with an aim for:

- *everyone to be able to connect with a group easily*
- *all our groups to help people grow healthily as disciples of Jesus (UP-IN-OUT)*
- *all our groups to be centred on God (UP)*
- *everyone to have the opportunity to find a place to belong (IN)*
- *our group life to enable and cause ODC to grow numerically (OUT)*
- *all our groups to be well led and supported*
- *all our groups to be clear on their purpose and review progress towards this regularly*

We are already underway on this journey towards change, but there is still much for us to do to manage this successfully for a launch in the Autumn.

Ian Hoile. March 2019.



**OPEN DOOR CHURCH (ST NEOTS)  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also company directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

In so far as the trustees are aware:

- there is no relevant information of which the charitable company's examiner is unaware;  
and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the examiner is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

**SIGNED ON BEHALF OF THE TRUSTEES**

**Tony Powers (Trustee)**

**Dated 16 December 2019**

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE OPEN DOOR CHURCH



I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2019 which are set out on pages 9 to 19.

## Responsibilities and basis of report

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

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

## Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Stephen Monico FCA DChA  
ICAEW  
Steve Monico Ltd  
19 Goldington Road  
Bedford MK40 3JY  
Date: 16 December 2019

**OPEN DOOR CHURCH (ST NEOTS)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>	<b>Total 2018 £</b>
<b>Income from:</b>	<b>Notes</b>				
Donations and legacies	4	168,569	34,505	203,074	230,016
Income tax recovered on donations		31,008	6,916	37,924	41,410
Investments: Interest receivable		90	698	788	637
Miscellaneous Income		-	-	-	-
<b>Total Income</b>	<b>8</b>	<b>199,667</b>	<b>42,119</b>	<b>241,786</b>	<b>272,063</b>
<b>Expenditure On:</b>					
Charitable Activities					
Staff Costs	5	118,106	-	118,106	117,550
Establishment Costs	5	42,970	-	42,970	42,967
Discipleship Costs	5	10,895	604	11,499	5,294
Costs of Charitable Activities		-	932	932	974
Donations	5	13,828	28,356	42,184	46,988
Corporate governance costs	5	900	-	900	1,080
<b>Total Expenditure</b>		<b>186,699</b>	<b>29,892</b>	<b>216,591</b>	<b>214,853</b>
<b>Net Income</b>		<b>12,968</b>	<b>12,227</b>	<b>25,195</b>	<b>57,210</b>
Transfer to restricted funds	8	(1,116)	1,116	-	-
<b>Net movement in Funds</b>		<b>11,852</b>	<b>13,343</b>	<b>25,195</b>	<b>57,210</b>
<b>Reconciliation of Funds:</b>					
Total Funds Brought Forward		99,315	335,131	434,446	377,236
<b>Total Funds Carried Forward</b>	<b>7</b>	<b>111,167</b>	<b>348,474</b>	<b>459,641</b>	<b>434,446</b>

The notes on pages 12 to 19 form part of these financial statements.



**OPEN DOOR CHURCH (ST NEOTS)**  
**BALANCE SHEET (COMPANY NO 10226872)**  
**AS AT 31<sup>ST</sup> MARCH 2019**



		<b>Total 2019 £</b>	<b>Total 2018 £</b>
<b>Current Assets</b>			
Debtors	9	11,114	51,114
Cash at bank and in hand		448,527	383,332
<b>Total current assets</b>		<b>459,641</b>	<b>434,446</b>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year		-	-
<b>Net current assets</b>		<b>459,641</b>	<b>434,446</b>
<b>Total Assets less current liabilities</b>		<b>459,641</b>	<b>434,446</b>
Creditors: amounts falling due after more than one year		-	-
<b>Total Net Assets</b>		<b>459,641</b>	<b>434,446</b>
<b>The Funds of the Charity:</b>			
Unrestricted funds	8	111,167	99,315
Restricted income funds	13	348,474	335,131
<b>Total charity funds</b>	<b>7</b>	<b>459,641</b>	<b>434,446</b>

The notes on pages 12 to 19 form part of these financial statements.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

**OPEN DOOR CHURCH (ST NEOTS)**  
**BALANCE SHEET (COMPANY NO 10226872)**  
**AS AT 31<sup>ST</sup> MARCH 2019**



These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 16 December 2019 and were signed on its behalf by:

**Tony Powers (Trustee)**

# **OPEN DOOR CHURCH (ST NEOTS)**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



#### **1. General Information**

The charity is a private company limited by guarantee under company number 10226872, registered in England and Wales and a registered charity in England and Wales under charity number 1168288. The address of the registered office is Suites 2-6, 31a St Neots Road, Eaton Ford, St Neots, Cambridgeshire, PE19 7BA.

The company does not have a share capital. The company is limited by guarantee of the members to a maximum of £1 each.

#### **2. Accounting Policies**

##### **Basis of preparation of financial statements**

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. 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 to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 April 2016.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern due to the amount of cash held in relation to annual expenditure.

There have been no changes in the accounting policies during the year.

##### **Donations, Legacies and Similar Incoming Resources**

These are included in the Statement of Financial activities when:

- the charity becomes entitled to the donation, legacy or similar income and any conditions for receipt are met;
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax claims are included in the Statement of Financial activities at the time of receipt as this is considered to be the only time at which the trustees can be certain that it will be received.

##### **Incoming Resources from Fund-Raising**

These are reported gross in the Statement of Financial Activities.



**OPEN DOOR CHURCH (ST NEOTS)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



**Investment Income**

This and any associated tax credits are included in the accounts when receivable.

**Liability Recognition**

Generally liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

**Pension Costs**

The trust contributes to the personal pension schemes of staff members. Contributions payable are charged as expenditure in the period to which they relate.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with use of resources.

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

**Public benefit entity concessionary loans**

These are measured at transaction price and are not discounted.

**OPEN DOOR CHURCH (ST NEOTS)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



**3. Comparative Statement of Financial Activities**

The Statement of Financial Activities for the year ended 31 March 2018 is presented for illustrative purposes.

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2018 £</b>
<b>Income from:</b>			
Donations and legacies	157,668	72,348	230,016
Income tax recovered on donations	29,297	12,113	41,410
Investments: Interest receivable	21	616	637
<b>Total income</b>	<b>186,986</b>	<b>85,077</b>	<b>272,063</b>
<b>Expenditure on:</b>			
Charitable activities:			
Staff Costs	117,550	-	117,550
Establishment Costs	42,567	400	42,967
Discipleship Costs	4,998	296	5,294
Costs of Charitable Activities	-	974	974
Donations	13,180	33,808	46,988
Corporate governance costs	1,080	-	1,080
<b>Total expenditure</b>	<b>179,375</b>	<b>35,478</b>	<b>214,853</b>
<b>Net income</b>	<b>7,611</b>	<b>49,599</b>	<b>57,210</b>
Transfers between funds	(553)	553	-
<b>Net movement in funds</b>	<b>7,058</b>	<b>50,152</b>	<b>57,210</b>
<b>Reconciliations of funds:</b>			
Total funds brought forward	92,257	284,979	377,236
<b>Total funds carried forward</b>	<b>99,315</b>	<b>335,131</b>	<b>434,446</b>

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**OPEN DOOR CHURCH (ST NEOTS)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2019**



**4. Offerings and Gifts**

	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Offerings and donations	163,366	-	163,366	156,012
CAP ( Debt Advice)	-	-	-	-
Special Offerings	-	-	-	3,086
Giles	-	24,512	24,512	25,986
Youth Income	4,746	-	4,746	1,532
Kids Income	457	-	457	124
Building Fund	-	9,208	9,208	41,753
Restricted Income (other)	-	545	545	1,283
TLG Income	-	240	240	240
	<b>168,569</b>	<b>34,505</b>	<b>203,074</b>	<b>230,016</b>

Of the 2018 total, £157,668 was received in unrestricted offerings and donations. The remainder was restricted.

**5. Expenditure**

**Analysis of Resources Expended**

**Staff Costs**

	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Employee salaries	100,887	-	100,887	101,278
Employers NIC	7,099	-	7,099	5,857
Pension Contributions	9,876	-	9,876	9,624
Expenses	169	-	169	566
Visiting speakers	75	-	75	225
<b>Total</b>	<b>118,106</b>	<b>-</b>	<b>118,106</b>	<b>117,550</b>

All of the 2018 costs were unrestricted.

	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2018</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Establishment Costs</b>				
Hire of premises	11,673	-	11,673	9,945
Office Rent	15,294	-	15,294	18,919
Council Tax	2,642	-	2,642	2,726
Office Services	5,455	-	5,455	3,041
Telephone	744	-	744	731
Office Supplies	1,267	-	1,267	1,481
Photocopier	1,944	-	1,944	1,808
Equipment	1,722	-	1,722	1,311
Insurances	681	-	681	1,290
Subscriptions	569	-	569	689
Catering	558	-	558	601
Bank charges	120	-	120	120
Website	287	-	287	305
Sunday morning	14	-	14	-
<b>Total</b>	<b>42,970</b>	<b>-</b>	<b>42,970</b>	<b>42,967</b>

Of the 2018 costs £42,567 were unrestricted.



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**5. Expenditure (Continued)**

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Corporate Governance Costs</b>				
<b>Legal and professional fees</b>	900	-	900	1,080

All of the 2018 costs were unrestricted.

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Discipleship Costs</b>				
Children	1,304	-	1,304	983
Youth	6,960	-	6,960	1,443
Ministry projects	554	-	554	195
Special events	871	604	1,475	710
Conferences	840	-	840	1,178
Publicity	32	-	32	97
Training	150	-	150	350
TLG	-	932	932	974
Resources	184	-	184	338
	<b>10,895</b>	<b>1,536</b>	<b>12,431</b>	<b>6,268</b>

Of the 2018 costs £4,998 were unrestricted

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Donations</b>				
Catalyst	3,900	-	3,900	8,275
New Frontiers – Global	8,700	-	8,700	7,941
Giles	-	28,356	28,356	30,722
Other	1,228	-	1,228	50
	<b>13,828</b>	<b>28,356</b>	<b>42,184</b>	<b>46,988</b>

Of the 2018 total, £33,808 was restricted.

	2019	2019	2019	2018
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Fees for Examining Accounts</b>				
Independent Examiners Fees for reporting on the accounts	900	-	900	900
Other fees paid to the Independent Examiner	-	-	-	180

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<b>6. Paid Employees</b>	<b>2019</b>	<b>2018</b>
Average number of employees during the year:		
Activities in furtherance of the charities objects	2	2
Management and administration	2	2
	<b>4</b>	<b>4</b>

The key management personnel of the charity are the Board of Trustees. The charity's trustees were not paid any remuneration for their services as Trustees during the year (2018: £nil). No employee was paid more than £60,000 (2018: none).

No trustee was reimbursed for any expenses during the year (2018: none).

Becky Jenkins resigned from the part-time post of Youth leader in August 2018.

**7. Analysis of Net Assets between funds**  
**Fund balances as at 31<sup>st</sup> March 2019**  
**are represented by:-**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	110,566	337,961	448,527
Other current assets	601	10,513	11,114
Current liabilities	-	-	-
<b>Total Net Assets</b>	<b>111,167</b>	<b>348,474</b>	<b>459,641</b>

**8. Funds Balance reconciliation**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 <sup>st</sup> April 2018	99,315	335,131	434,446
Income	199,667	42,119	241,786
Expenditure	(186,699)	(29,892)	(216,591)
Funds Transfer	(1,116)	1,116	-
<b>Balance at 31<sup>st</sup> March 2019</b>	<b>111,167</b>	<b>348,474</b>	<b>459,641</b>

A description of each restricted fund in operation by the charity is contained within the Trustees Report on page 3 to the accounts. Note 13 contains a more detailed breakdown.

A transfer of £692 was made from general funds to restricted funds to cover the shortfall in the TLG income.

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9. Debtors	2019 £	2018 £
Other debtors:		
Due within one year	1,114	1,114
Due in more than one year	10,000	50,000
	<b>11,114</b>	<b>51,114</b>

Also see Note 14 – Concessionary Loans.

**10. Pension Costs**

The trust is committed to the welfare of its employees and as such undertakes to contribute to employees' pensions at a minimum of 10% of salary. At present the trust does not operate its own pension scheme but all employees currently have their own provision into which the trust contributes. The pension cost charge for the period represented contributions payable by the charity and amounted to £9,876 (2018: £9,624). At the year end there were no contributions outstanding (2018: £nil).

**11. Related Party Transactions**

During the year, donations from trustees of £18,110 were received.

Becky Jenkins, a part-time employee and daughter to the trustee Roger Owen, was paid £2,240 for 8 hours per week from April 2018 until end August 2018.

**12. Commitments**

At 31 March 2019 the charity had total outstanding commitments for future minimum lease payments under non-cancellable operating leases as follows:

	2019 £	2018 £
Land and buildings/other leases:		
Within one year	19,243	19,243
Two to five years	11,176	30,419
Over five years	-	-
	<b>30,419</b>	<b>49,662</b>

There are no capital commitments (2018: £nil).



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**13. Restricted Fund Balances**

	<b>Brought Forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building Fund	333,429	12,154	-	-	345,583
Giles	1,115	29,180	(28,356)	-	1,939
TLG	-	240	(932)	692	-
Other	587	545	(604)	424	952
	<b>335,131</b>	<b>42,119</b>	<b>(29,892)</b>	<b>1,116</b>	<b>348,474</b>

**14. Concessionary loans**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Repayable within one year	-	-
Repayable in more than one year	10,000	50,000
	<b>10,000</b>	<b>50,000</b>

Concessionary loans have been made to a number of churches with whom The Open Door Church has a good relationship and who share our vision for building Gods Kingdom in the community. We have been privileged to assist these churches in their projects by loaning them short-term funds to complete parts of their projects. These amounts have usually been loaned from our own building fund. The basis of repayment is interest-free and unsecured but repayable on demand within 3 months should our own project require the funds.

The Bride Church, St Ives repaid £40,000 in the year.

Loan amounts currently outstanding are:

The Bridge Church, St Ives - £10,000 repayable March 2021.

