

Open Door Church Sunbury

Report and Accounts
Year ended 31 March 2021

Stewardship⁺
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Open
Door Church
Sunbury on Thames

OPEN DOOR CHURCH SUNBURY
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Gavin Rendall (Chairman) Barry Colyer Philip Goater Stephen Goater Kevin Tume Timothy Patrick Nancy Seng Lu Mai Lajawng - appointed 19/10/2021
Company Secretary	Andrew Phillips
Key Staff	Andrew Phillips
Governing Document	Memorandum and Articles of Association dated 25 November 1999 as amended 10 September 2001
Company Registration Number	3883493
Charity Registration Number	1079168
Principal Address and Registered Office	Open Door Church Centre Green Street Sunbury-on-Thames TW16 6QQ
Independent Examiner	Jacob Farley ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Business Centre Hounslow Branch 210 High Street Hounslow TW3 1DL

Contents	Page
Company Information	1
Trustees' Annual Report	2-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10-18

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The primary aims of the Trust are to fulfil the role of a Christian Church, to promote the Christian faith and to demonstrate God's love to the local community and throughout the world through the relief of suffering and poverty.

The charity is a charitable company and is governed by its memorandum and articles of association. The objects of the charity, as set out in the governing document are:

- a) to advance the Christian faith;
- b) to relieve persons who are in conditions of need; and
- c) to promote and fulfil such other charitable purposes beneficial to the community

Summary of the charity's main activities and achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

- For the year ending 31st March 2021 the average church attendance remained constant at around 85 people on a Sunday morning. This reflects the church attendance pattern in the UK where people tend to attend church less frequently on Sundays and yet still be committed to the church. Our increasing ethnic diversity of Open Door Church is probably due to the outreach through the ESOL classes and the relationships built in that context; as well as our growing relationship with members of the Burmese Christian community
- We employed a second Pastor Oliver Elliott who was previously part of the church having come to faith in Jesus through our "Love and Grace" outreach to ex-addicts. Ollie has since gone on to lead in other churches and returns to help us fulfil our prophetic call to be a "Field Hospital" to the broken. He is employed four days a week and is also studying a Masters degree in Theology. We have been paying for his study day from October 2020.
- We established a second Burmese speaking congregation that runs from ODCC on Sunday afternoons led by Go Sum Piang who we have employed one day a week as a "Internationals Pastor". The second congregation is called "Encounter Worship Centre" and it runs meetings and Bible Studies and holds Burmese teaching and worship conferences.; these all went on-line during this period.
- During the lockdown and period of coronavirus which spans these accounts none of our groups ran in a physical form. However many groups continued to meet on Zoom on a regular basis.

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

- Since March 2020 we have a mix of on-line and meetings at the Open Door Church Centre; as we could not meet at Sunbury Manor School. We also ceased all groups physically although many of these groups continued to meet on-line including the church prayer meetings, ministeps, Small Groups and ESOL classes which became on-line. All of our physical meetings stopped other than Sunday: Tea Pot, ESOL, Kidz Klub, SALT all stopped meeting.
 - Due to the lockdown we emphasised Small Group attendance and were served superbly by our Small Group leaders who kept in contact with members of the church; ensuring pastoral care.
 - Due to coronavirus we were unable to meet with other Commission churches in the summer for a Bible Camp. However we did partake in several Commission worship events and prayer events on-line and were served by Commission leadership during the period.
 - We ran an Alpha course on-line in the Winter Term via Zoom.
 - There is now also an established Ministeps group which is aimed at parents and toddlers but has a focus on looking at testimonies of healings and miracles. They have been meeting on-line over the period.
 - Newday youth camp was closed during this period.
 - Our free ESOL (English for Speakers of Other Languages) classes stopped meeting physically but met on-line via Zoom and recruiting via a "Meetup" group. This meant we began to teach advance level classes with people on-line from all over the UK and the world; including Italy, Mexico, Japan, Myanmar, India, Russia, Indonesia, Peru and the Philippines.
 - We had regular on-line contact with Pastor Rolando De Guzman who leads Cavite Open Door Commission Church in the Philippines; however a planned trip in May 2020 had to be cancelled. During the period the deprivation of many due to poverty meant we helped the church in the Philippines feed people in the Dasmarinas area. We also sent finance when the area was hit consecutively by typhoons destroying homes and livelihoods.
 - We supported financially the mission of a Newfrontiers church in Liberia through a member of the church and ensured they had food and finance during the period of coronavirus.
 - We ran assemblies on-line for the local Bishop Wand Church of England Secondary School during the period.
 - We joined together with other church leaders in Sunbury for a closer help and support during the period which culminated in a joint Christmas event.
- Most the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, Governance and Management

The Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to bring a blessing to the area in which they lived. Open Door Church; its trustees, elders and members are committed to the restoration of those New Testament principles. It is not alone in this, it is one of many Churches in the area, country and all over the world that is re-discovering the excitement of knowing Jesus Christ. The vision is to see the people of Sunbury come into this experience of knowing Jesus as their Lord, Saviour and friend.

The Church is a member of the Evangelical Alliance and has a relationship with "Commission"; a Christian organisation that pursues similar objectives in the UK and overseas. "Commission" is a charity that joins approximately 50 churches in the UK and many others around the world together under the apostolic care of Guy Miller (Citygate Church, Bournemouth) and his team. "Commission" is a part of the Newfrontiers Family of Churches. The church works with "Commission" in assisting other churches and receives voluntary help and support itself where needed. During the year, grants have been made (see note 5c) to help the objectives which can best be done on a larger scale than Open Door Church could do independently.

Trustees are appointed generally from within the church and in accordance with the governing document. Directions relating to the charitable trust are made by the Trustees in consultation with the Elders, who are responsible for governing the life and teaching of the church. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the Trustees.

Whilst the church does employ a full time lead elder it is the work of every member of the church, whether employed or not, that will make the difference in the church achieving its great commission. This is done in 'being salt and light' amongst the people they interact with every day; by serving the local community, by praying, assisting those in need, in being involved in training others, in public teaching and worship, and also in administration. The financial resources of the church, to a very large extent, are given by the members and their private assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

Financial review

Total income for the year was £196,518 (2020: £175,172). Total expenditure was £185,703 (2020: £172,526) resulting in net income for the year of £10,815 (2020:£2,646). Closing unrestricted funds at 31 March 2021 were £713,115 (2020: £703,755) and restricted funds were £6,073 (2020: £4,618).

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £40,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £63,749 and the charity is complying with its reserves policy.

Going concern

We consider that despite the obvious difficulties of the year in question the charity continues to be supported and continues as a going concern.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Plans for the future

As a Church we have continued to look at opportunities and activities in both the local community and further afield to extend and expand works within our "Charitable Objectives" that will allow the charity to expand and grow both in numbers and financially. To this end The Elders recently chaired a consultation with Church membership which has resulted in the exploration of ideas both old and new which will be further considered as potential leaders for activities are identified. We have sought to grow our youth work by investing in more pastoral staff to help motivate and grow this area of our church. We are also considering significant building work to the Open Door Church Centre, but this has currently been put on hold due to the COVID pandemic. We continue investing in training and development as a church and have plans to continue this in members lives. We are currently considering how we fulfil our prophetic call to be a "Field Hospital" to the broken in society and how we use our resources to serve the local community. One such venture that is taking up much of our time recently is the expanding ESOL (English as a Second Language) classes and we hope to be successful in our fund raising and teaching which overcomes isolation and helps in cultural awareness, community cohesions and serves those isolated by language and culture in our area.

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Responsibilities of trustees under company law

The trustees 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 the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper 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.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:



G M Rendall

Date: 4 - 11 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
OPEN DOOR CHURCH SUNBURY
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021 on pages 8 to 18 following, which have been prepared on the basis of the accounting policies set out on pages 10 to 11.

Responsibilities and basis of report

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

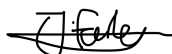
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’).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

Independent examiner’s statement

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

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

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



Jacob Farley ACA

8 November 2021

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

OPEN DOOR CHURCH SUNBURY
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	154,630	41,525	196,155	169,614
Charitable activities	4	-	-	-	4,606
Investments		10	-	10	12
Other income		653	-	653	940
Total income and endowments		155,293	41,525	196,818	175,172
EXPENDITURE ON:					
Charitable activities	5	144,097	42,114	186,211	172,526
Total expenditure		144,097	42,114	186,211	172,526
Net income/(expenditure)		11,196	(590)	10,607	2,646
Transfers between funds	13	(964)	964	-	-
Net movement in funds		10,232	375	10,607	2,646
Reconciliation of funds:					
Total funds brought forward		703,755	4,618	708,373	705,727
Total funds carried forward	13	713,986	4,993	718,979	708,373

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 10 - 18 form part of these accounts.

OPEN DOOR CHURCH SUNBURY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	7	478,936	-	478,936	491,849
Social investments	8	145,000		145,000	145,000
		<u>623,936</u>	<u>-</u>	<u>623,936</u>	<u>636,849</u>
CURRENT ASSETS					
Debtors	9	31,191	3,875	35,066	33,738
Cash at bank and in hand	10	62,602	1,118	63,721	40,223
		<u>93,794</u>	<u>4,993</u>	<u>98,787</u>	<u>73,962</u>
CREDITORS: Amounts falling due within one year	11	(3,743)	-	(3,743)	(2,438)
Net current assets / (liabilities)		<u>90,051</u>	<u>4,993</u>	<u>95,044</u>	<u>71,523</u>
Total assets less current liabilities		<u>713,986</u>	<u>4,993</u>	<u>718,979</u>	<u>708,373</u>
TOTAL NET ASSETS		<u>713,986</u>	<u>4,993</u>	<u>718,979</u>	<u>708,373</u>
FUND BALANCES					
	13				
Unrestricted Funds					
General funds		713,986	-	713,986	703,755
Restricted Funds		-	4,993	4,993	4,618
		<u>713,986</u>	<u>4,993</u>	<u>718,979</u>	<u>708,373</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which 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 net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Directors on 4/11/21 2021 and were signed on its behalf by:



G M Rendall

Company number: 3883493

Charity number: 1079168

The notes on pages 10 - 18 form part of these accounts.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention as modified by the revaluation of certain assets, which are measured at fair value through the Statement of Financial Activities.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. In making this assessment the trustees have considered the impact of Covid-19 and have concluded that its impact on net income will not be material. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church trips, retreats and other events.

Investment income represents income generated by the charity's assets and includes income from bank interest.

Other income comprises other incidental income.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting Policies (continued)

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Investments

Social investments are investments where the primary motive is to further the charity's objects, not to generate an investment return. Social investments comprise :

- i) an investment in property that is co-owned by the church leader and is made interest free. These investment properties are valued at every balance sheet date at fair value or, where this cannot be reliably ascertained, at cost less impairment.

Impairment losses and losses arising on the disposal of social investments are included in the Statement of Financial Activities under the heading 'Expenditure on charitable activities'. Gains arising on the disposal of social investments are included in the Statement of Financial Activities under the heading 'Other income'.

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

k) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the amounts recognised in the financial statements. The trustees consider the following to be significant:

- i) The annual depreciation charge for property, plant and equipment is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current circumstances.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

3 Donations

	2021	2020
	£	£
Donations of cash and similar	165,821	140,839
Income tax recoverable	30,334	28,774
	<u>196,155</u>	<u>169,614</u>

4 Income from charitable activities

	2021	2020
	£	£
Church retreats and events	-	4,606
	<u>-</u>	<u>4,606</u>

5 Charitable expenditure

	2021	2020
	£	£
a Costs incurred directly on specific activities		
Employment costs		
Salaries	84,411	70,374
Employer's NI	3,836	3,675
Employer's pension contributions	3,384	2,602
	<u>91,632</u>	<u>76,652</u>
Worship and evangelism		
Alpha	-	287
Training & Conferences	849	2,805
Children's work	950	2,149
Church unity	500	-
Coffee pot	120	1,950
ESOL courses	1,250	882
Evangelical Alliance	200	200
Evangelism	239	1,727
New Day	-	4,329
Tea pot	(65)	382
Visiting speakers	1,485	570
Worship and PA	2,003	1,301
Youth group	-	1,246
WestPoint	-	1,985
	<u>7,530</u>	<u>19,811</u>
Mission trip		
Mission trip to Philippines 2019	-	10,031
Grants payable (note 5d)	<u>55,382</u>	<u>13,605</u>
	<u>154,544</u>	<u>120,099</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,220	2,040
Other	-	-
	<u>2,220</u>	<u>2,040</u>
Depreciation of tangible fixed assets	15,889	15,002

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable expenditure (continued)

b Costs incurred on support & administration (continued)

Premises		
Insurance	2,485	2,326
Maintenance	3,066	5,272
Rent	-	9,599
Utilities	2,773	6,329
	<u>8,324</u>	<u>23,526</u>
Bank charges	79	223
Printing, postage and stationery	4,404	5,100
Expenses reimbursed	733	5,186
Catering	19	1,350
	<u>31,667</u>	<u>52,427</u>
Total expenditure	<u>186,211</u>	<u>172,526</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,220 (2020: £2,040); in addition the charity paid £883 (2020: £763) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	7,238	5,114	12,351
Grants for the relief of poverty	40,364	2,667	43,031
	<u>47,602</u>	<u>7,781</u>	<u>55,382</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	8,618	3,600	12,218
Grants for the relief of poverty	140	1,247	1,387
	<u>8,758</u>	<u>4,847</u>	<u>13,605</u>

The charity's principal grants to institutions comprised:

	2021 £	2020 £
Commission Apostolic Trust (Comgive)	5,813	4,000
Cavite Open Door Commission Church - Philippines	26,518	2,162
Liberia	14,484	-
Grants to institutions for less than £1,000 each	787	2,595

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5 (2020: 4). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £48,978 (2020: £47,739).

No trustees received employment benefits in either the current or preceding year.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

7 Tangible fixed assets

	Freehold Buildings £	Equipment & Fittings £	Computer Equipment £	Total 2021 £
Cost				
At 1 April 2020	744,753	53,286	4,925	802,963
Additions	-	1,355	1,620	2,975
At 31 March 2021	<u>744,753</u>	<u>54,640</u>	<u>6,545</u>	<u>805,938</u>
Accumulated depreciation				
At 1 April 2020	253,216	53,286	4,612	311,114
Charge for the year	14,895	339	655	15,889
At 31 March 2021	<u>268,111</u>	<u>53,624</u>	<u>5,267</u>	<u>327,003</u>
Net book value				
At 31 March 2021	<u>476,642</u>	<u>1,016</u>	<u>1,278</u>	<u>478,936</u>
At 31 March 2020	<u>491,537</u>	<u>-</u>	<u>312</u>	<u>491,849</u>

8 Social investments

	49 Beverly Road	2021 £	2020 £
Cost, less impairment, brought forward	145,000	145,000	145,000
Change in value of investments	-	-	-
Cost, less impairment, carried forward	<u>145,000</u>	<u>145,000</u>	<u>145,000</u>

The investment comprises 49% equity stake in 49 Beverly Road, Sunbury occupied by the church leader. The reason the investment is classified as a 'social investment' is that it is not held primarily to generate a financial return but as part of the charitable objectives of the charity to enable the church leader to live locally. The investment was made in August 2007 and is expected to be held for the longer term. At the yearend date the market value of 49 Beverly Road is £500,000

9 Debtors

	2021 £	2020 £
Falling due within one year:		
Tax recoverable	30,344	28,774
Other debtors	-	241
Prepayments and accrued income	<u>4,722</u>	<u>4,723</u>
	<u>35,066</u>	<u>33,738</u>

10 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	63,721	39,723
Petty cash	-	500
	<u>63,721</u>	<u>40,223</u>

11 Creditors: liabilities falling due within one year

	2021 £	2020 £
Accruals	3,743	2,438

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

12 Pension commitments

During the year employer's pension contributions totalling £3,396 (2020: £2,715) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2020: £nil).

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	703,755	155,293	(144,097)	(964)	-	713,986
<i>Restricted Funds</i>						
Commission Apostolic Trust & St Saviours Food Bank	-	838	(838)	-	-	-
Liberia	-	12,984	(12,984)	-	-	-
Cavite Open Door Commission Church - Philippines	-	23,474	(24,376)	903	-	-
LHR communities fund	-	1,250	(1,250)	-	-	-
FilloBus	1,347	161	-	-	-	1,508
Domantay Family Support Fund	3,272	2,819	(2,667)	62	-	3,486
	<u>4,618</u>	<u>41,525</u>	<u>(42,114)</u>	<u>964</u>	<u>-</u>	<u>4,993</u>
Aggregate of funds	<u>708,373</u>	<u>196,818</u>	<u>(186,211)</u>	<u>-</u>	<u>-</u>	<u>718,979</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	General funds £	Restricted funds £	2021 £
Tangible fixed assets	478,936	-	478,936
Social investments	145,000	-	145,000
Debtors	31,191	3,875	35,066
Investments held as current assets	-	-	-
Cash at bank and in hand	62,602	1,118	63,721
Creditors falling due within one year	(3,743)	-	(3,743)
	<u>713,986</u>	<u>4,993</u>	<u>718,979</u>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

13 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>General Unrestricted Funds</i>	705,502	166,485	(168,130)	(102)	-	703,755
<i>Restricted Funds</i>						
Tear Fund	-	112	(112)	-	-	-
Liberia	-	650	(650)	-	-	-
Philippines 2 fund	-	2,060	(2,162)	102	-	-
LHR communities fund	225	-	(225)	-	-	-
FilloBus	-	1,347	-	-	-	1,347
Domantay Family Support Fund	-	4,519	(1,247)	-	-	3,272
	<u>225</u>	<u>8,687</u>	<u>(4,396)</u>	<u>102</u>	<u>-</u>	<u>4,618</u>
 Aggregate of funds	 <u>705,727</u>	 <u>175,172</u>	 <u>(172,526)</u>	 <u>-</u>	 <u>-</u>	 <u>708,373</u>

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	General funds £	Restricted funds £	2020 £
Tangible fixed assets	491,849	-	491,849
Social investments	145,000	-	145,000
Debtors	33,738	-	33,738
Cash at bank and in hand	35,605	4,618	40,223
Creditors falling due within one year	(2,438)	-	(2,438)
	<u>703,755</u>	<u>4,618</u>	<u>708,373</u>

Commission Apostolic Trust fund is for money collected and paid to a charity which oversees a group of New Frontiers Churches both in the south of the UK and in various overseas locations now including India and The Philippines.

The St Saviours Food Bank fund is for money collected and paid to a local parish church who run a local Community Food Bank

The Cavite Open Door Commission Church, Philippines, fund is for money collected and paid to a Commission church in The Philippines. Funds were mailg provided for typhoon and famine relief

The Tearfund fund is money collected and paid on in furtherance of the charity's aims, as carried out by Tearfund.

The Liberia fund is money collected and paid on in furtherance of the charity's aims, as carried out by Life for Liberia.

The Philippines 2 fund is money to be used to benefit the Philippine community in furtherance of the Charity's aims.

The LHR communities fund and the SCC community fund is money to be used for the ESOL (English for Speakers of Other Languages) outreach work.

The FilloBus Fund is to be used to pay for a minibus for the project supported in Philippines

The Domantay Family Support Fund is to be used to support the recipients in a time of hardship.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

14 Operating lease commitments

The charity has an operating lease for its printer. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2021	2020
	£	£
Payments falling due:		
Within one year	656	656
Between one and five years	-	656
	<u>656</u>	<u>1,312</u>

During the year the charity was charged £656 (2020: £656) for its operating lease.

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £34,851 (2020: £31,877) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2020: £nil) were paid to, or for, the trustees; reimbursements for expenses incurred when acting as agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah Colyer, who is closely related to Barry Colyer, who is a trustee, received employment benefits totalling £1,720 (2020: £1,644) for providing cleaning services to the charity
- b) Loretta Wyatt, who is closely related to Timothy Patrick, who is a trustee, received employment benefits totalling £6,012 (2020: £244) for providing administration services to the charity for the period that she was a related party.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

16 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

OPEN DOOR CHURCH SUNBURY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES FOR THE YEAR ENDED 31 MARCH 2021

	Note	General 2021 £	Restricted 2021 £	Total 2021 £	General 2020 £	Restricted 2020 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:							
Donations	3	154,630	41,525	196,155	160,926	8,687	169,614
Charitable activities		-	-	-	4,606	-	4,606
Investments	4	10	-	10	12	-	12
Other income		653	-	653	940	-	940
Total income and endowments		155,293	41,525	196,818	166,485	8,687	175,172
EXPENDITURE ON:							
Charitable activities:	5	144,097	42,114	186,211	168,130	4,396	172,526
Total Expenditure		144,097	42,114	186,211	168,130	4,396	172,526
Net income/(expenditure)		11,196	(590)	10,607	(1,645)	4,291	2,646
Transfers between funds	13	(964)	964	-	(102)	102	-
Net movement in funds		10,232	375	10,607	(1,747)	4,393	2,646
Reconciliation of funds:							
Total funds brought forward		703,755	4,618	708,373	705,502	225	705,727
Total funds carried forward	13	713,986	4,993	718,979	703,755	4,618	708,373