

Open Door Church Sunbury

Report and Accounts
Year ended 31 March 2022

Stewardship 
Active generosity

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



OPEN DOOR CHURCH SUNBURY
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Trustees	Gavin Rendall (Chairman) Barry Colyer Philip Goater (resigned 10/02/2022) Stephen Goater Kevin Tume Timothy Patrick Nancy Seng Lu Mai Lajawng
Company Secretary	Andrew Phillips (resigned 10/02/2022) Eleanor Elliott (appointed 20/02/2022)
Key Staff	Andrew Phillips (until 6 June 2022) Oliver Elliot (from 1 April 2022)
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	Sarah Crispin 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	2-5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9-15
Detailed Statement of Financial Activities with Comparatives	16

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

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:

Our main activities include our weekly Sunday morning services which we broadcasted online during the Coronavirus 'lockdown' in the UK. The year ending 31st March 2022 saw the re-opening of our ODCC building after lockdown and a gradual return of church members. In person attendance fluctuated between 30-60 during the year, with some new members of the community visiting towards the end of the year. Meetings continued to be broadcast online to ensure vulnerable church members could attend and participate.

We have continued to run a second language congregation, 'Encounter Worship Centre' that runs from ODCC on Sunday afternoons led by Go Sum Piang, who is employed one day a week as an 'International Pastor'. Go Sum Piang has provided pastoral support for several different Burmese families in the local area who faced difficulties, in addition to supporting the members of the primarily Burmese congregation.

Our Small Groups continued to meet on Zoom during lockdown, and post-lockdown returned to meeting in person, with some groups continuing online as well. This has enabled Small Group Leaders to keep in contact and support as many members of their groups as possible during this period.

We have continued to host church prayer meetings twice a month online (via Zoom) during lockdown and post-Covid.

Our 'Mini Steps' group restarted in September 2021 and has supported a small number of parents and babies/toddlers through friendship and Bible study.

Our 'Teapot' group restarted after lockdown and saw a slight increase in attendance compared to pre-Covid. This group serves older people in the community, including older people from ODC, other churches and those who do not otherwise attend church. The group has provided opportunities for singing hymns, bible study and friendship over tea and cake.

We provide a space for a domestic violence support group from the community to meet weekly and to use our building and its facilities.

We made our premises available for Surrey Fostering Group to run a series of training sessions for social workers.

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Our free ESOL (English for Speakers of Other Languages) classes continued to run online during this period, teaching advanced level classes to people from all over the UK and the world, including Italy, Mexico, Japan, Myanmar, India, Russia, Indonesia, Peru and the Philippines. In addition, we begun providing ESOL classes online for Afghan refugees.

We have continued to support Cavite Open Door Commission Church in the Philippines, led by Pastor Rolando De Guzman, financially and through regular contact. This has enabled their church to provide food for people in the community who live in poverty.

We increased Pastor Oliver Elliott's employment from four to five days to support his further study for a master's degree in theology. He has begun research for his dissertation on the church's obligation to the poor, which we believe will contribute to equipping him to lead the church to help us fulfil our prophetic call to be a 'Field Hospital' in the community.

Due to coronavirus we were unable to meet with other Commission churches in the summer for a Bible Camp. However, we participated in several online Commission worship and prayer events.

Our leaders were supported by Commission who provided a day's training course on Leadership Anxiety in November 2021 and hosted a leaders' weekend in February 2022.

The annual Newday youth camp did not run during this period.

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.

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 4c) 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.

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

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 £169,256 (2021: £196,518). Total expenditure was £184,214 (2021: £185,703) resulting in net deficit for the year of £14,959 (2021: £10,815). Closing unrestricted funds at 31 March 2022 were £702,615 (2021: £713,115) and restricted funds were £1,406 (2021: £6,073).

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 £67,362 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

In order to grow and develop the activities of the church further, we have appointed a younger leader who will take over the leadership of the church as part of a new team. This will allow a younger generation to help shape the vision and strategy of the church in line with our charitable objectives. The aim is to increase our engagement with the community and see the church grow both in numbers and financially. To this end, we are planning to undertake some cosmetic work to the building to improve its appearance and make it more welcoming to today's contemporary society. We plan to invest in our leadership development to increase our capacity for growth.

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).

OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

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

G M Rendall

Date: 30 November 2022

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 2022 on pages 7 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

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.

Sarah Crispin

Sarah Crispin ACA

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 5 December 2022

OPEN DOOR CHURCH SUNBURY
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	150,720	18,532	169,252	196,155
Investments		3	-	3	10
Other income		-	-	-	653
Total income and endowments		<u>150,724</u>	<u>18,532</u>	<u>169,256</u>	<u>196,818</u>
EXPENDITURE ON:					
Charitable activities	4	162,095	22,119	184,214	186,211
Total expenditure		<u>162,095</u>	<u>22,119</u>	<u>184,214</u>	<u>186,211</u>
Net income/(expenditure)		<u>(11,372)</u>	<u>(3,587)</u>	<u>(14,959)</u>	<u>10,607</u>
Transfers between funds	12	-	-	-	-
Net movement in funds		<u>(11,372)</u>	<u>(3,587)</u>	<u>(14,959)</u>	<u>10,607</u>
Reconciliation of funds:					
Total funds brought forward		713,986	4,993	718,979	708,373
Total funds carried forward	12	<u>702,615</u>	<u>1,406</u>	<u>704,021</u>	<u>718,979</u>

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 9 - 15 form part of these accounts.

OPEN DOOR CHURCH SUNBURY
BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	6	465,118	-	465,118	478,936
Social investments	7	145,000		145,000	145,000
		<u>610,118</u>	<u>-</u>	<u>610,118</u>	<u>623,936</u>
CURRENT ASSETS					
Debtors	8	29,750	3,401	33,151	35,066
Cash at bank and in hand	9	67,362	(1,995)	65,368	63,721
		<u>97,113</u>	<u>1,406</u>	<u>98,519</u>	<u>98,787</u>
CREDITORS: Amounts falling due within one year	10	(4,616)	-	(4,616)	(3,743)
Net current assets / (liabilities)		<u>92,496</u>	<u>1,406</u>	<u>93,902</u>	<u>95,044</u>
Total assets less current liabilities		<u>702,615</u>	<u>1,406</u>	<u>704,021</u>	<u>718,979</u>
TOTAL NET ASSETS		<u>702,615</u>	<u>1,406</u>	<u>704,021</u>	<u>718,979</u>
FUND BALANCES	12				
Unrestricted Funds					
General funds		702,615	-	702,615	713,986
Restricted Funds		<u>-</u>	<u>1,406</u>	<u>1,406</u>	<u>4,993</u>
		<u>702,615</u>	<u>1,406</u>	<u>704,021</u>	<u>718,979</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006 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 and were signed on its behalf by:

G M Rendall

G M Rendall

Date: 30 November 2022

Company number: 3883493

Charity number: 1079168

The notes on pages 9 - 15 form part of these accounts.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

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.

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 2022

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 £1000 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 2022

3 Donations

	2022	2021
	£	£
Donations of cash and similar	140,205	165,821
Income tax recoverable	29,048	30,334
	<u>169,252</u>	<u>196,155</u>

4 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Staff costs	97,440	91,632
Training & Conferences	3,016	849
Children's & Youth work	1,649	950
Equipment	1,980	-
Other ministry costs	1,235	2,244
Visiting speakers	1,400	1,485
Worship and PA	1,401	2,003
	<u>108,122</u>	<u>99,162</u>
Grants payable (note 5d)	36,739	55,382
	<u>144,861</u>	<u>154,544</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,220	2,220
Other	-	-
	<u>2,220</u>	<u>2,220</u>
Depreciation of tangible fixed assets	16,329	15,889
Premises		
Insurance	2,491	2,485
Maintenance	8,532	3,066
Utilities	3,854	2,773
	<u>14,877</u>	<u>8,324</u>
Bank charges	98	79
Printing, postage and stationery	3,981	4,404
Staff expenses	1,588	733
Catering	259	19
	<u>39,354</u>	<u>31,667</u>
Total expenditure	<u>184,214</u>	<u>186,211</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,220 (2021: £2,220); in addition the charity paid £887 (2021: £883) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	6,725	3,900	10,625
Grants for the relief of poverty	8,173	17,941	26,114
	<u>14,898</u>	<u>21,841</u>	<u>36,739</u>

The comparatives for the previous year are as follows:

	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>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Commission Apostolic Trust (Comgive)	6,000	5,813
Cavite Open Door Commission Church - Philippines	1,375	26,518
Liberia	4,513	14,484
Grants to institutions for less than £1,000 each	3,010	787
	<u>14,898</u>	<u>47,602</u>

5 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 (2021:5). 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 £49,717 (2021: £48,978).

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

6 Tangible fixed assets

	Freehold Buildings £	Equipment & Fittings £	Computer Equipment £	Total 2022 £
Cost				
At 1 April 2021	744,753	54,640	6,545	805,938
Additions	-	-	2,512	2,512
Disposals	-	(5,912)	-	(5,912)
At 31 March 2022	<u>744,753</u>	<u>48,729</u>	<u>9,057</u>	<u>802,539</u>
Accumulated depreciation				
At 1 April 2021	268,111	53,624	5,267	327,003
Charge for the year	14,895	339	1,096	16,329
Eliminated on disposal	-	(5,912)	-	(5,912)
At 31 March 2022	<u>283,006</u>	<u>48,051</u>	<u>6,363</u>	<u>337,420</u>
Net book value				
At 31 March 2022	<u>461,747</u>	<u>677</u>	<u>2,694</u>	<u>465,118</u>
At 31 March 2021	<u>476,642</u>	<u>1,016</u>	<u>1,278</u>	<u>478,936</u>

7 Social investments

	49 Beverly Road	2022	2021
		£	£
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 a 49% equity stake in 49 Beverly Road, Sunbury occupied by the church leader until he left his employment in June 2022. 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 the property was sold on 26th September 2022. The amount received by the charity from this sale was £238,148.

8 Debtors

	2022	2021
	£	£
Falling due within one year:		
Tax recoverable	29,051	30,344
Prepayments and accrued income	4,100	4,722
	<u>33,151</u>	<u>35,066</u>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

9 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	65,218	63,721
Petty cash	150	-
	<u>65,368</u>	<u>63,721</u>

10 Creditors: liabilities falling due within one year

	2022 £	2021 £
Accruals	4,616	3,743
	<u>4,616</u>	<u>3,743</u>

11 Pension commitments

During the year employer's pension contributions totalling £3,615 (2021: £3,396) were payable to defined contribution personal pension schemes. Pension contributions of £301 were owing at the balance sheet date (2021: £nil).

12 Funds

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

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	713,986	150,724	(162,095)	-	-	702,615
<i>Restricted Funds</i>						
Almazan support fund	-	4,725	(4,725)		-	-
Liberia	-	4,013	(4,013)		-	-
Asia appeal	-	5,866	(5,866)		-	-
India COVID appeal	-	2,256	(2,256)		-	-
Myanmar appeal	-	306	(306)		-	-
FilloBus	1,508	98	(1,605)		-	-
Domantay Family Support Fund	3,486	88	(2,667)		-	906
Cavite Open Door Commission Church		442	(442)			-
Other restricted funds	-	738	(238)		-	500
	<u>4,993</u>	<u>18,532</u>	<u>(22,119)</u>	<u>-</u>	<u>-</u>	<u>1,406</u>
Aggregate of funds	<u>718,979</u>	<u>169,256</u>	<u>(184,214)</u>	<u>-</u>	<u>-</u>	<u>704,021</u>

Analysis of net assets by fund

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

	General funds £	Restricted funds £	2022 £
Tangible fixed assets	465,118	-	465,118
Social investments	145,000	-	145,000
Debtors	29,750	3,401	33,151
Cash at bank and in hand	67,362	(1,995)	65,368
Creditors falling due within one year	(4,616)	-	(4,616)
	<u>702,615</u>	<u>1,406</u>	<u>704,021</u>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

12 Funds (continued)

In the previous 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 -	-	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

In the previous year, 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
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>

Almazan support fund is for the support of Alfredo Almazan an Elder of CODCC during cancer treatment and subsequently to support his widow and relieve abject poverty caused by bereavement.

COVID lockdown in India and the change of regime in Myanmar led us to have appeals for pastors and their churches in both countries. Three designations were set up to allow donors to allocate monies where they felt led with the "Asia Fund" divided equally between both countries.

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

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.

The Cavite Open Door Commission Church, Philippines, fund is for money collected and paid to a Commission church in The Philippines. In 2022, funds were designated gifts for the church and money to assist with hall rental for meetings.

Other restricted funds relate to small appeals for specific causes.

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 LHR communities fund was money to be used for the ESOL (English for Speakers of Other Languages) outreach work. This fund has now closed.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

13 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:

	2022	2021
	£	£
Payments falling due:		
Within one year	816	656
Between one and five years	3,060	656
	<u>3,876</u>	<u>1,312</u>

During the year the charity was charged £648 (2021: £656) for its operating lease.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £33,041 (2021: £34,851) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2021: £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 £1,600 (2021: £1,720) 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 £6,178 (2021: £6,012) for providing administration services to the charity.

Sunbury Christian Fellowship Association (SCFA) is a related organisation as a result of the governing body of the Association comprising the church trustees. The financial results and the assets of SCFA are not consolidated into the accounts of the church as the power element of control as set out in clause 24.19 of the Charity SORP is not met. Namely that the church:

- does not have sole trusteeship;
- does not have the power to appoint and remove the majority of the Association's governing body;
- does not have a formal agreement or arrangement with the Association.

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

15 Events since the year end

As disclosed in note 7, the social investment in 49 Beverley Road was sold in September 2022 with the charity receiving £238,148 in proceeds.

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 2022

	Note	General 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:							
Donations	3	150,720	18,532	169,252	154,630	41,525	196,155
Investments		3	-	3	10	-	10
Other income		-	-	-	653	-	653
Total income and endowments		150,724	18,532	169,256	155,293	41,525	196,818
EXPENDITURE ON:							
Charitable activities:	4	162,095	22,119	184,214	144,097	42,114	186,211
Total Expenditure		162,095	22,119	184,214	144,097	42,114	186,211
Net income/(expenditure)		(11,372)	(3,587)	(14,959)	11,196	(590)	10,607
Transfers between funds	12	-	-	-	(964)	964	-
Net movement in funds		(11,372)	(3,587)	(14,959)	10,232	375	10,607
Reconciliation of funds:							
Total funds brought forward		713,986	4,993	718,979	703,755	4,618	708,373
Total funds carried forward	12	702,615	1,406	704,021	713,986	4,993	718,979