

Open Door Church Sunbury

Report and Accounts
Year ended 31 March 2023

Stewardship 
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Open
Door Church
Sunbury on Thames

OPEN DOOR CHURCH SUNBURY
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Barry Colyer Stephen Goater Emma Hawthorn (appointed 31 May 2023) Timothy Patrick (resigned 30 March 2023) Gavin Rendall (resigned 31 May 2023) Nancy Seng Lu Mai Lajawng Bruce Townsend (appointed 31 May 2023) Kevin Tume
Company Secretary	Eleanor Elliott
Key Staff	Andrew Phillips (until 6 June 2022) Oliver Elliot Eleanor Elliott
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

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OPEN DOOR CHURCH SUNBURY
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023

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 services – a morning service in English and a Burmese speaking service in the afternoon. At our morning meetings, attendance fluctuated between 50-70 people. Some new families from the area began attending the church which has led to the numbers of children attending our Sunday children's work gradually increasing.

Our Burmese speaking congregation, is led by Go Suum Piang, who is employed four days a week as an International Pastor and mentored by our Lead Pastor. At our afternoon meetings, attendance fluctuated between 15-20 people. He has provided pastoral support for several Burmese families in the local area facing difficulties, in addition to supporting the members of the primarily Burmese congregation.

Lead Pastor Oliver Elliott is employed full-time which includes one day a week for further study towards a PhD in Practical Theology. His research focuses on how we engage with working class people and interact through bible studies, 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.

In June 2022, our new Leadership Team hosted a vision workshop for the church to reflect on the purpose of the church and its role within the needs of our community. Our Leadership Team worked with an external coach to develop new vision and values and strategically plan next steps.

During August 2022, we undertook building work in the main auditorium which increased accessibility and created an area for children, as well as extending the size of our disabled toilet. We have made our building available for more groups in the community to use on a regular basis. A domestic violence support group continue to meet weekly and use our facilities. In addition to this, an NCT 'Bumps & Babes' group started meeting which provides friendship and support for new mums in the community, and two 12-step groups supporting people with life-controlling issues.

We hosted monthly prayer meetings on online until the end of 2022 when we moved to in person prayer meetings each half term. Since April 2022, two Small Groups from the church continued to meet regularly for fellowship and friendship, supporting each other in practical and spiritual ways. Our Pastoral Team supported several individuals and families within the congregation facing difficult difficulties and met as a team on a regular basis for equipping and to debrief.

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Our 'Teapot' group, serving older people in the community within and outside of the church, continued to meet regularly for friendship and fellowship, tea and cake. Our 'Mini Steps' group which has supported a small number of parents and toddlers through friendship and Bible study met weekly up until August 2022. The group then came to a natural ending due to most children reaching nursery age.

One of the members of our congregation runs free ESOL (English for Speakers of Other Languages) classes with several Afghan and Burmese families. Open Door Church has continued to provide financial support to Cavite Open Door Commission Church in the Philippines, led by Pastor Rolando De Guzman. This has enabled their church to provide food for people in the community who live in poverty.

Our Lead Pastor and Operations Manager attended a three-day Commission Leadership Conference in September 2022, and our Leadership Team attended a Commission leadership event for equipping and networking in February 2023. We participated in several online Commission worship and prayer events. 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 (Westminster Chapel, London) and his team. It 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.

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(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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 £250,534 (2022: £169,256). Total expenditure was £198,128 (2022: £184,214) resulting in net surplus for the year of £52,406 (2022: deficit £14,959). Closing unrestricted funds at 31 March 2023 were £755,181 (2022: £702,615) and restricted funds were £1,246 (2022: £1,406).

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 £250,870 and the charity is complying with its reserves policy.

Going concern

We consider that with cash balances currently available together with continuing regular donations that we continue to be 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

Over the next year we plan to implement our new vision and strategically plan steps forward across our three focus areas. We will continue to invest in our leadership development and plan to grow a bigger and more diverse leadership team. We are planning to host events and develop lines of communication to promote greater interaction between our two congregations. We will continue growing and developing our Sunday serving teams to increase our capacity to welcome new guests and integrate them into the church. Furthermore, we aim to establish some initial provision for youth work. Over time, we plan to increase our engagement with the community and see the church grow both in numbers and financially so that we can fulfil our charitable objectives to a greater extent.

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 2023

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:

B C Townsend

B C Townsend

Date: 10 December 2023

**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 2023 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

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

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

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
Institute of Chartered Accountants in England & Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 13 December 2023

OPEN DOOR CHURCH SUNBURY
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	145,591	10,339	155,930	169,252
Charitable activities		1,453	-	1,453	-
Other income	4	93,151	-	93,151	3
Total income and endowments		240,195	10,339	250,534	169,256
EXPENDITURE ON:					
Charitable activities	5	187,628	10,499	198,128	184,214
Total expenditure		187,628	10,499	198,128	184,214
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		52,566	(160)	52,406	(14,959)
Transfers between funds	13	-	-	-	-
Net movement in funds		52,566	(160)	52,406	(14,959)
Reconciliation of funds:					
Total funds brought forward		702,615	1,406	704,021	718,979
Total funds carried forward	13	755,181	1,246	756,427	704,021

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 page 9-15 form part of these accounts.

OPEN DOOR CHURCH SUNBURY

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	7	476,889	-	476,889	465,118
Social investments	8	-	-	-	145,000
		<u>476,889</u>	<u>-</u>	<u>476,889</u>	<u>610,118</u>
CURRENT ASSETS					
Debtors	9	31,284	1,726	33,010	33,151
Cash at bank and in hand	10	<u>250,870</u>	<u>(480)</u>	<u>250,391</u>	<u>65,368</u>
		282,154	1,246	283,400	98,519
CREDITORS: Amounts falling due within one year	11	(3,862)	-	(3,862)	(4,616)
Net current assets / (liabilities)		<u>278,292</u>	<u>1,246</u>	<u>279,538</u>	<u>93,902</u>
Total assets less current liabilities		<u>755,181</u>	<u>1,246</u>	<u>756,427</u>	<u>704,021</u>
TOTAL NET ASSETS		<u>755,181</u>	<u>1,246</u>	<u>756,427</u>	<u>704,021</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		755,181	-	755,181	702,615
Restricted Funds		<u>-</u>	<u>1,246</u>	<u>1,246</u>	<u>1,406</u>
		<u>755,181</u>	<u>1,246</u>	<u>756,427</u>	<u>704,021</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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:

B C Townsend

B C Townsend

Date: 10 December 2023

Company number: 3883493

Charity number: 1079168

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

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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. 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.

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 events and donations for use of the church building by the local community.

Other income comprises gains arising from the disposal of social investments and bank interest receivable.

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.

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.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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 £1,000 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. Except for loans, 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.

3 Donations

	2023	2022
	£	£
Donations of cash and similar	125,771	140,205
Income tax recoverable	30,159	29,048
	<u>155,930</u>	<u>169,252</u>

4 Other income

	2023	2022
	£	£
Gains on disposal of social investments	93,148	-
Interest receivable	2	3
	<u>93,151</u>	<u>3</u>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable expenditure

	2023 £	2022 £
a Costs incurred directly on specific activities		
Staff costs	95,150	97,440
Training & Conferences	6,071	3,016
Children's & Youth work	637	1,649
Equipment	-	1,980
Other ministry costs	2,286	1,235
Visiting speakers	908	1,400
Worship and PA	346	1,401
Grants payable (note 5c)	22,518	36,739
	<u>127,917</u>	<u>144,861</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,340	2,220
Other	116	98
	<u>2,456</u>	<u>2,318</u>
Depreciation of tangible fixed assets	25,613	16,329
Premises		
Insurance	3,018	2,491
Maintenance	25,196	8,532
Utilities	5,138	3,854
Administration	4,450	3,981
Staff expenses	2,082	1,588
Catering	2,258	259
	<u>70,211</u>	<u>39,354</u>
Total expenditure	<u>198,128</u>	<u>184,214</u>

The fee payable to the independent examiner for preparing and examining the accounts was £2,340 (2022: £2,220); in addition the charity paid £861 (2022: £883) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	6,913	3,900	10,813
Grants for the relief of poverty	7,233	4,473	11,706
	<u>14,145</u>	<u>8,373</u>	<u>22,518</u>

The comparatives for the previous year are as follows:

	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 charity's principal grants to institutions comprised:

	2023 £	2022 £
Commission Apostolic Trust (Comgive)	4,800	6,000
Cavite Open Door Commission Church - Philippines	6,848	1,375
Liberia	1,500	4,513
Grants to institutions for less than £1,000 each	998	3,010
	<u>14,145</u>	<u>14,898</u>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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

The average monthly number of employees during the year was 4 (2022: 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 £72,767 (2022: £49,717).

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

7 Tangible fixed assets

	Freehold Property £	Equipment & Fittings £	Computer Equipment £	Total 2023 £
Cost				
At 1 April 2022	744,753	48,729	9,057	802,539
Additions	-	37,383	-	37,383
Disposals	-	(10,667)	(1,310)	(11,976)
At 31 March 2023	<u>744,753</u>	<u>75,445</u>	<u>7,747</u>	<u>827,946</u>
Accumulated depreciation				
At 1 April 2022	283,006	48,051	6,363	337,420
Charge for the year	14,895	9,684	1,033	25,613
Eliminated on disposal	-	(10,667)	(1,310)	(11,976)
At 31 March 2023	<u>297,901</u>	<u>47,069</u>	<u>6,086</u>	<u>351,057</u>
Net book value				
At 31 March 2023	<u>446,852</u>	<u>28,376</u>	<u>1,661</u>	<u>476,889</u>
At 31 March 2022	<u>461,747</u>	<u>677</u>	<u>2,694</u>	<u>465,118</u>

8 Social investments

	49 Beverly Road	2023 £	2022 £
Cost, less impairment, brought forward	145,000	145,000	145,000
Disposal	<u>(145,000)</u>	<u>(145,000)</u>	
Cost, less impairment, carried forward	<u>-</u>	<u>-</u>	<u>145,000</u>

The investment comprised 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 was 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.

9 Debtors

	2023 £	2022 £
Falling due within one year:		
Tax recoverable	30,161	29,051
Prepayments and accrued income	<u>2,848</u>	<u>4,100</u>
	<u>33,010</u>	<u>33,151</u>

10 Cash at Bank and in Hand

	2023 £	2022 £
Cash at bank with immediate access	250,290	65,218
Petty cash	<u>101</u>	<u>150</u>
	<u>250,391</u>	<u>65,368</u>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

11 Creditors: liabilities falling due within one year

	2023 £	2022 £
Accruals	3,862	4,616
	<u>3,862</u>	<u>4,616</u>

12 Pension commitments

During the year employer's pension contributions totalling £4,196 (2022: £3,615) were payable to defined contribution personal pension schemes. Pension contributions of £39 (2022: £301) were owing at the balance sheet date.

13 Funds

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

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>General Unrestricted Funds</i>	702,615	240,195	(187,628)	-	-	755,181
Total Unrestricted Funds	<u>702,615</u>	<u>240,195</u>	<u>(187,628)</u>	<u>-</u>	<u>-</u>	<u>755,181</u>
<i>Restricted Funds</i>						
Cavite Open Door Commission Church	-	4,008	(4,008)	-	-	-
Domantay Family	906	3,419	(3,079)	-	-	1,246
Liberia	-	1,000	(1,000)	-	-	-
Other restricted funds	500	1,913	(2,413)	-	-	-
	<u>1,406</u>	<u>10,339</u>	<u>(10,499)</u>	<u>-</u>	<u>-</u>	<u>1,246</u>
Aggregate of funds	<u>704,021</u>	<u>250,534</u>	<u>(198,128)</u>	<u>-</u>	<u>-</u>	<u>756,427</u>

Analysis of net assets by fund

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

	Unrestricted General funds £	Restricted funds £	2023 £
Tangible fixed assets	476,889	-	476,889
Debtors	31,284	1,726	33,010
Cash at bank and in hand	250,870	(480)	250,391
Creditors falling due within one year	(3,862)	-	(3,862)
	<u>755,181</u>	<u>1,246</u>	<u>756,427</u>

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

13 Funds (continued)

In the previous 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
Total Unrestricted Funds	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
	4,993	18,532	(22,119)	-	-	1,406
Aggregate of funds	718,979	169,256	(184,214)	-	-	704,021

Analysis of net assets by fund

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

	Unrestricted 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)
	702,615	1,406	704,021

Restricted Funds

Monies sent to Cavite Open Door Commission Church are small gifts received from individuals, a small appeal for a childrens mission and an agreed contribution to Hall rental for corporate gatherings of the Church.

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

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

Other restricted funds relate to small appeals for specific causes.

Almazan support fund was for the support of Alfredo Almazan an Elder of CODCC during cancer treatment and subsequently to support his widow and relieve abject poverty casued by bereavement. This fund was fully utilised during the previous financial year.

COVID lockdown in India and the change of regime in Myanmar led us to have appeals for pastors and their churches in both countries in 2022 Three designations were set up to allow donors to allocate monies where they felt led with the "Asia Fund" divided equally between both countries. These funds were fully dispursed during the previous year.

The FilloBus Fund was used to pay for a minibus for the project supported in the Philippines and was fully utilised in the previous year.

OPEN DOOR CHURCH SUNBURY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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:

	2023 £	2022 £
Payments falling due:		
Within one year	816	816
Between one and five years	2,244	3,060
	<u>3,060</u>	<u>3,876</u>

During the year the charity was charged £816 (2022: £648) for its operating lease.

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £47,026 (2022: £33,041) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2022: £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) Loretta Wyatt, who is closely related to Timothy Patrick, who was a trustee, received employment benefits totalling £6,481 (2022: £6,178) 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.

16 Events since the year end

In August 2023, Sunbury Christian Fellowship Association transferred their funds to the Charity and the Association will be effectively dissolved. This amounted to an initial transfer of funds of £12,716 which will now be managed within the Charity as a restricted fund.

17 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 2023

Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:								
Donations	145,591		10,339	155,930	150,720		18,532	169,252
Charitable activities	1,453			1,453	-			-
Other income	93,151			93,151	3			3
Total income and endowments	240,195	-	10,339	250,534	150,724	-	18,532	169,256
EXPENDITURE ON:								
Charitable activities:	187,628		10,499	198,128	162,095		22,119	184,214
Total Expenditure	187,628	-	10,499	198,128	162,095	-	22,119	184,214
Net gains/(losses) on investments	-			-	-			-
Net income/(expenditure)	52,566	-	(160)	52,406	(11,372)	-	(3,587)	(14,959)
Transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	52,566	-	(160)	52,406	(11,372)	-	(3,587)	(14,959)
Reconciliation of funds:								
Total funds brought forward	702,615	-	1,406	704,021	713,986	-	4,993	718,979
Total funds carried forward	755,181	-	1,246	756,427	702,615	-	1,406	704,021