

# Open Door Church Sunbury

Report and Accounts  
Year ended 31 March 2024

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**OPEN DOOR CHURCH SUNBURY**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|  |  |
|--|--|
| <b>Trustees</b>                                | Barry Colyer<br>Stephen Goater<br>Emma Hawthorn (from 31 May 2023 to 29 March 2024)<br>Gavin Rendall (resigned 31 May 2023)<br>Nancy Seng Lu Mai Lajawng<br>Bruce Townsend (appointed 31 May 2023)<br>Kevin Tume |
| <b>Company Secretary</b>                       | Eleanor Elliott  |
| <b>Key Staff</b>                               | Oliver Elliot<br>Eleanor Elliott   |
| <b>Governing Document</b>                      | Memorandum and Articles of Association dated 25 November 1999 as amended 10 September 2001   |
| <b>Company Registration Number</b>             | 3883493  |
| <b>Charity Registration Number</b>             | 1079168  |
| <b>Principal Address and Registered Office</b> | Open Door Church Centre<br>Green Street<br>Sunbury-on-Thames<br>TW16 6QQ   |
| <b>Independent Examiner</b>                    | Sarah Crispin ACA<br>Stewardship<br>1 Lamb's Passage<br>London<br>EC1Y 8AB   |
| <b>Bankers</b>                                 | Barclays Business Centre<br>Leicester<br>LE87 2BB  |

|  |             |
|--|-------------|
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**OPEN DOOR CHURCH SUNBURY**  
**TRUSTEES' ANNUAL REPORT**  
**(INCORPORATING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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. This year we have established a monthly service where both congregations meet together. This has been integral in promoting greater interaction between our two congregations and building stronger relationships between people from different backgrounds and nationalities. Across the two services, attendance has fluctuated between 60 and 100 people. Both congregations have had some new individuals and families start attending regularly.

This year we have begun to implement our new vision and strategically plan steps across three focus areas: 1) 'Vibrant Sundays' has seen the development of a new Burmese worship band and the establishment of a new preaching team. 2) 'Thriving younger generation' has seen our Sunday children's work begin to grow and four teenagers baptised by total immersion. 3) 'Loving Wider' involves our work in the community, including 'Tea Pot' our weekly friendship and fellowship group for older people and two community chaplains regularly visiting an elderly people's home.

This year our Leadership Team has grown from three to six members and reflects greater diversity by including men and women as well as representatives from different cultures. Initially the team worked with an external coach to focus on team building and establish effective ways of working together. The new leadership team attended the Commission Leadership Conference together in February.

In January 2023 our Lead Pastor Ollie Elliott was formally appointed an Elder of the church. He is employed full-time which includes one day a week for further study towards a PhD in Practical Theology. His research focuses on preaching and conversation which we believe will help our church engage people from disadvantaged sub-cultures with the Bible.

Our Lead Pastor mentors our International Pastor, Go Suum Piang, who leads our Burmese congregation. Both pastors work closely together, and along with members of our Pastoral Team, they have provided pastoral support for several families and individuals in crisis, or those facing difficult life circumstances.

Two small groups from the church continued to meet regularly for fellowship and friendship, supporting each other in practical and spiritual ways. We have hosted monthly prayer and worship events to pray into areas of the church's vision and for world events.

**OPEN DOOR CHURCH SUNBURY**  
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**FOR THE YEAR ENDED 31 MARCH 2024**

We worked with a professional designer on rebranding and have launched a new website for the church to help us promote the church and improve our communication across the church, with the community and more widely.

We have been pleased to open our facilities more widely to the community. It is regularly used by three charity groups (12 step groups supporting people facing addiction, a support group for women experiencing domestic violence and an NCT baby group for new parents). This year our building and facilities have also begun to be used by individuals and groups in the community for one-off events, e.g. children's parties and family celebrations.

About forty people from across our two congregations attended the Commission Festival over the bank holiday weekend in August 2023. This provided an excellent context to build friendship and fellowship across the two groups as well an opportunity to network with similar churches.

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 Trustees and Leadership Team have agreed the 2024/25 budget which involves running at a deficit using monies accumulated in earlier years, with the expectation of both an increase in congregation and financial return. We are working closely to manage an outcome.

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 5c) to help the objectives which can best be done on a larger scale than Open Door Church could do independently.

**OPEN DOOR CHURCH SUNBURY**  
**TRUSTEES' ANNUAL REPORT**  
**(INCORPORATING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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 £144,610 (2023: £250,534). Total expenditure was £204,531 (2023: £198,128) resulting in a net deficit for the year of £59,921 (2023: surplus £52,406). Closing unrestricted funds at 31 March 2024 were £681,607 (2023: £755,181) and restricted funds were £14,898 (2023: £1,246).

**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 £209,947 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 further implement our new vision and strategic next steps across our three focus areas: 1) Vibrant Sundays – we plan to develop more worship teams and establish a process for welcoming and integrating newcomers within the church. 2) Thriving Younger Generation – we intend to run some initial youth events and develop regular youth work. 3) Loving Wider – we will establish new small groups which will provide greater flexibility and options so that more people are able to participate. We will continue to invest in leadership development by providing training and mentoring for some key ministry leaders. We are planning to develop further develop our lines of communication by establishing new channels on social media. 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.

**OPEN DOOR CHURCH SUNBURY**  
**TRUSTEES' ANNUAL REPORT**  
**(INCORPORATING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 MARCH 2024**

**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:

*Bruce Townsend*  
Bruce Townsend (Dec 6, 2024 17:07 GMT)  
B C Townsend

Date: Dec 6, 2024

**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 2024 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 (Dec 10, 2024 12:25 GMT)

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

Date: Dec 10, 2024

**OPEN DOOR CHURCH SUNBURY**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

|  | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|--|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM:</b>       |      |                            |                          |                             |                             |
| Donations                                | 3    | 116,892                    | 23,161                   | 140,053                     | 155,930                     |
| Charitable activities                    |      | 4,268                      | -                        | 4,268                       | 1,453                       |
| Other income                             | 4    | 289                        | -                        | 289                         | 93,151                      |
| <b>Total income and endowments</b>       |      | <b>121,448</b>             | <b>23,161</b>            | <b>144,610</b>              | <b>250,534</b>              |
| <b>EXPENDITURE ON:</b>                   |      |                            |                          |                             |                             |
| Charitable activities                    | 5    | 193,446                    | 11,085                   | 204,531                     | 198,128                     |
| <b>Total expenditure</b>                 |      | <b>193,446</b>             | <b>11,085</b>            | <b>204,531</b>              | <b>198,128</b>              |
| <b>Net gains/(losses) on investments</b> |      | <b>-</b>                   | <b>-</b>                 | <b>-</b>                    | <b>-</b>                    |
| <b>Net income/(expenditure)</b>          |      | <b>(71,997)</b>            | <b>12,076</b>            | <b>(59,921)</b>             | <b>52,406</b>               |
| <b>Transfers between funds</b>           | 13   | <b>(640)</b>               | <b>640</b>               | <b>-</b>                    | <b>-</b>                    |
| <b>Net movement in funds</b>             |      | <b>(72,637)</b>            | <b>12,716</b>            | <b>(59,921)</b>             | <b>52,406</b>               |
| <b>Reconciliation of funds:</b>          |      |                            |                          |                             |                             |
| Total funds brought forward              |      | 755,181                    | 1,246                    | 756,427                     | 704,021                     |
| <b>Total funds carried forward</b>       | 13   | <b>682,543</b>             | <b>13,962</b>            | <b>696,505</b>              | <b>756,427</b>              |

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 2024**

|   | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2024<br>£ | Total<br>Funds<br>2023<br>£ |
|---|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                                   |      |                            |                          |                             |                             |
| Tangible assets                                       | 7    | 451,276                    | -                        | 451,276                     | 476,889                     |
|   |      | <u>451,276</u>             | <u>-</u>                 | <u>451,276</u>              | <u>476,889</u>              |
| <b>CURRENT ASSETS</b>                                 |      |                            |                          |                             |                             |
| Debtors   | 9    | 25,907                     | 1,400                    | 27,308                      | 33,010                      |
| Cash at bank and in hand                              | 10   | 210,883                    | 12,562                   | 223,445                     | 250,391                     |
|   |      | 236,790                    | 13,962                   | 250,752                     | 283,400                     |
| <b>CREDITORS: Amounts falling due within one year</b> | 11   | (5,523)                    | -                        | (5,523)                     | (3,862)                     |
| <b>Net current assets / (liabilities)</b>             |      | <u>231,267</u>             | <u>13,962</u>            | <u>245,229</u>              | <u>279,538</u>              |
| <b>Total assets less current liabilities</b>          |      | <u>682,544</u>             | <u>13,962</u>            | <u>696,505</u>              | <u>756,427</u>              |
| <b>TOTAL NET ASSETS</b>                               |      | <u>682,544</u>             | <u>13,962</u>            | <u>696,505</u>              | <u>756,427</u>              |
| <b>FUND BALANCES</b>                                  | 13   |                            |                          |                             |                             |
| Unrestricted Funds                                    |      |                            |                          |                             |                             |
| General funds   |      | 682,543                    | -                        | 682,543                     | 755,181                     |
| Restricted Funds                                      |      | <u>-</u>                   | <u>13,962</u>            | <u>13,962</u>               | <u>1,246</u>                |
|   |      | <u>682,543</u>             | <u>13,962</u>            | <u>696,505</u>              | <u>756,427</u>              |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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:

Bruce Townsend  
Bruce Townsend (Dec 6, 2024 17:07 GMT)

B C Townsend

Date: Dec 6, 2024

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 2024**

**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 2024**

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 in 2023 comprised :

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

Impairment losses and losses arising on the disposal of social investments were included in the 2023 Statement of Financial Activities under the heading 'Expenditure on charitable activities'. Gains arising on the disposal of social investments were included in the 2023 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**

|                               | 2024           | 2023           |
|-------------------------------|----------------|----------------|
|                               | £              | £              |
| Donations of cash and similar | 115,988        | 125,771        |
| Income tax recoverable        | 24,065         | 30,159         |
|                               | <u>140,053</u> | <u>155,930</u> |

**4 Other income**

|   | 2024       | 2023          |
|---|------------|---------------|
|   | £          | £             |
| Gains on disposal of:                   |            |               |
| tangible fixed assets                   |            |               |
| Gains on disposal of social investments | -          | 93,148        |
| Interest receivable                     | 289        | 2             |
|   | <u>289</u> | <u>93,151</u> |

**OPEN DOOR CHURCH SUNBURY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**5 Charitable expenditure**

|   | 2024<br>£      | 2023<br>£      |
|---|----------------|----------------|
| <b>a Costs incurred directly on specific activities</b> |                |                |
| Staff costs   | 108,581        | 95,150         |
| Training & Conferences                                  | 3,447          | 6,071          |
| Children's & Youth work                                 | 457            | 637            |
| Other ministry costs                                    | 8,153          | 2,286          |
| Visiting speakers                                       | 905            | 908            |
| Worship and PA  | 780            | 346            |
| Grants payable (note 5c)                                | 20,897         | 22,518         |
|   | <u>143,221</u> | <u>127,917</u> |
| <b>b Costs incurred on support &amp; administration</b> |                |                |
| Governance costs  |                |                |
| Independent examiner's fee                              | 2,340          | 2,340          |
| Other   | 198            | 116            |
|   | <u>2,538</u>   | <u>2,456</u>   |
| Depreciation of tangible fixed assets                   | 25,613         | 25,613         |
| Premises  |                |                |
| Insurance   | 2,964          | 3,018          |
| Maintenance and cosmetic building                       | 10,387         | 25,196         |
| Utilities   | 10,171         | 5,138          |
| Administration  | 6,185          | 4,450          |
| Staff expenses  | 1,715          | 2,082          |
| Catering  | 1,738          | 2,258          |
|   | <u>61,310</u>  | <u>70,211</u>  |
| <b>Total expenditure</b>                                | <u>204,531</u> | <u>198,128</u> |

The fee payable to the independent examiner for preparing and examining the accounts was £2,340 (2023: £2,340); in addition the charity paid £861 (2023: £861) to Stewardship for payroll bureau and consultancy services.

**c Grants payable**

|                                    | Institutions<br>£ | Individuals<br>£ | 2024<br>£     |
|------------------------------------|-------------------|------------------|---------------|
| Grants for UK and overseas mission | 8,317             | 4,260            | 12,577        |
| Grants for the relief of poverty   | 3,659             | 4,662            | 8,320         |
|                                    | <u>11,975</u>     | <u>8,922</u>     | <u>20,897</u> |

The comparatives for the previous year are as follows:

|                                    | Institutions<br>£ | Individuals<br>£ | 2023<br>£     |
|------------------------------------|-------------------|------------------|---------------|
| 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 charity's principal grants to institutions comprised:

|  | 2024<br>£     | 2023<br>£     |
|--|---------------|---------------|
| Commission Apostolic Trust (Comgive)             | 4,800         | 4,800         |
| Cavite Open Door Commission Church - Philippines | 2,740         | 6,848         |
| Liberia  | 894           | 1,500         |
| The Kanuki Trust                                 | 3,317         | -             |
| Grants to institutions for less than £1,000 each | 225           | 998           |
|  | <u>11,975</u> | <u>14,145</u> |

**OPEN DOOR CHURCH SUNBURY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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 (2023: 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 £69,178 (2023: £72,767).

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

**7 Tangible fixed assets**

|                          | Freehold<br>Property<br>£ | Equipment<br>& Fittings<br>£ | Computer<br>Equipment<br>£ | Total<br>2024<br>£ |
|--------------------------|---------------------------|------------------------------|----------------------------|--------------------|
| Cost                     |                           |                              |                            |                    |
| At 1 April 2023          | 744,753                   | 75,445                       | 7,747                      | 827,946            |
| Additions                | -                         | -                            | -                          | -                  |
| Disposals                | -                         | -                            | -                          | -                  |
| At 31 March 2024         | <u>744,753</u>            | <u>75,445</u>                | <u>7,747</u>               | <u>827,946</u>     |
| Accumulated depreciation |                           |                              |                            |                    |
| At 1 April 2023          | 297,901                   | 47,069                       | 6,086                      | 351,057            |
| Charge for the year      | 14,895                    | 9,684                        | 1,033                      | 25,613             |
| Eliminated on disposal   | -                         | -                            | -                          | -                  |
| At 31 March 2024         | <u>312,796</u>            | <u>56,754</u>                | <u>7,119</u>               | <u>376,670</u>     |
| Net book value           |                           |                              |                            |                    |
| At 31 March 2024         | <u>431,957</u>            | <u>18,692</u>                | <u>628</u>                 | <u>451,276</u>     |
| At 31 March 2023         | <u>446,852</u>            | <u>28,376</u>                | <u>1,661</u>               | <u>476,889</u>     |

**8 Social investments**

|  | 49 Beverley Road | 2024<br>£ | 2023<br>£ |
|--|------------------|-----------|-----------|
| Cost, less impairment, brought forward | -                | -         | 145,000   |
| Disposal                               | -                | -         | (145,000) |
| Cost, less impairment, carried forward | <u>-</u>         | <u>-</u>  | <u>-</u>  |

The investment comprised a 49% equity stake in 49 Beverley 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**

|                                     | 2024<br>£     | 2023<br>£     |
|-------------------------------------|---------------|---------------|
| <b>Falling due within one year:</b> |               |               |
| Tax recoverable                     | 24,354        | 30,161        |
| Prepayments and accrued income      | <u>2,954</u>  | <u>2,848</u>  |
|                                     | <u>27,308</u> | <u>33,010</u> |

**10 Cash at Bank and in Hand**

|                                    | 2024<br>£      | 2023<br>£      |
|------------------------------------|----------------|----------------|
| Cash at bank with immediate access | 223,445        | 250,290        |
| Petty cash                         | <u>-</u>       | <u>101</u>     |
|                                    | <u>223,445</u> | <u>250,391</u> |

**OPEN DOOR CHURCH SUNBURY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**11 Creditors: liabilities falling due within one year**

|          | 2024<br>£    | 2023<br>£    |
|----------|--------------|--------------|
| Accruals | 5,523        | 3,862        |
|          | <u>5,523</u> | <u>3,862</u> |

**12 Pension commitments**

During the year employer's pension contributions totalling £4,737 (2023: £4,196) were payable to defined contribution personal pension schemes. There were no pension contributions (2023: £39) owing at the balance sheet date.

**13 Funds**

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

|                                    | Opening<br>balance<br>2024<br>£ | Incoming<br>resources<br>2024<br>£ | Outgoing<br>resources<br>2024<br>£ | Transfers<br>in the year<br>2024<br>£ | Gains and<br>losses<br>2024<br>£ | Closing<br>balance<br>2024<br>£ |
|------------------------------------|---------------------------------|------------------------------------|------------------------------------|---------------------------------------|----------------------------------|---------------------------------|
| <i>Designated Funds</i>            |                                 |                                    |                                    |                                       |                                  |                                 |
| Projects Fund                      | -                               | 14,323                             | -                                  | 23,177                                | -                                | 37,500                          |
|                                    | -                               | 14,323                             | -                                  | 23,177                                | -                                | 37,500                          |
| <i>General Unrestricted Funds</i>  | 755,181                         | 107,125                            | (193,446)                          | (23,817)                              | -                                | 645,043                         |
| Total Unrestricted Funds           | 755,181                         | 121,448                            | (193,446)                          | (640)                                 | -                                | 682,543                         |
| <i>Restricted Funds</i>            |                                 |                                    |                                    |                                       |                                  |                                 |
| Cavite Open Door Commission Church | -                               | 3,873                              | (3,873)                            | -                                     | -                                | -                               |
| Domantay Family                    | 1,246                           | 2,275                              | (2,796)                            | -                                     | -                                | 725                             |
| Liberia                            | -                               | 894                                | (894)                              | -                                     | -                                | -                               |
| SCFA                               | -                               | 16,120                             | (2,883)                            | -                                     | -                                | 13,237                          |
| Other restricted funds             | -                               | -                                  | (640)                              | 640                                   | -                                | -                               |
|                                    | 1,246                           | 23,161                             | (11,085)                           | 640                                   | -                                | 13,962                          |
| Aggregate of funds                 | 756,427                         | 144,610                            | (204,531)                          | -                                     | -                                | 696,505                         |

The transfers referred to above were made for the following reasons:

- a) The transfer from unrestricted is to cover the deficit on other restricted funds.
- b) The transfer from unrestricted to the new Projects fund is the set up of a new fund for building and other similar projects.

**Analysis of net assets by fund**

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

|                                       |   | Unrestricted<br>General<br>funds<br>£ | Restricted<br>funds<br>£ | 2024<br>£      |
|---------------------------------------|---|---------------------------------------|--------------------------|----------------|
| Tangible fixed assets                 |   | 451,276                               | -                        | 451,276        |
| Debtors                               | 2 | 25,907                                | 1,400                    | 27,308         |
| Cash at bank and in hand              |   | 210,883                               | 12,562                   | 223,445        |
| Creditors falling due within one year |   | (5,523)                               | -                        | (5,523)        |
|                                       |   | <u>682,544</u>                        | <u>13,962</u>            | <u>696,505</u> |

**OPEN DOOR CHURCH SUNBURY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**13 Funds (continued)**

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

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

**Analysis of net assets by fund**

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

|                                       | Unrestricted<br>General<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>£ |
|---------------------------------------|---------------------------------------|--------------------------|-----------|
| Tangible fixed assets                 | 476,889                               | -                        | 476,889   |
| Social Investments                    | -                                     | -                        | -         |
| 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)   |
|                                       | 755,181                               | 1,246                    | 756,427   |

*Designated Funds*

A one-off gift designated for specific projects within the charity such as building work.

*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.

The Sunbury Christian Fellowship Association (SCFA) was a fund created in 1984 with separate Bank Accounts. Because of changes in Banking Law relating to money laundering the Foundation documents were deemed inadmissible by our Bankers. To protect our funds we transferred the monies held in SCFA in August 2023 into the charities Bank Account. This sum of money is restricted and can be used to fulfill the original purposes of the fund which was to help allieviate hardship among members of the Church as directed by Leadership in line with the original rules. Generally under this new arrangement we do not envisage getting involved in granting Interest Free Loans. It is envisaged that the fund will fund small gifts to those in need. We may review the function and name of this fund in the future.

Other restricted funds relate to small appeals for specific causes.

**OPEN DOOR CHURCH SUNBURY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**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:

|                            | 2024         | 2023         |
|----------------------------|--------------|--------------|
|                            | £            | £            |
| Payments falling due:      |              |              |
| Within one year            | 816          | 816          |
| Between one and five years | 2,244        | 2,244        |
|                            | <u>3,060</u> | <u>3,060</u> |

During the year the charity was charged £816 (2023: £816) for its operating lease.

**15 Transactions with related parties**

During the year the charity:

- a) received donations totalling £18,652 (2023: £47,026) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) No expenses (2023: £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

**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 2024**

|  | Note | 2024               |               |               |                 |   | 2023               |            |               |                |   |
|--|------|--------------------|---------------|---------------|-----------------|---|--------------------|------------|---------------|----------------|---|
|  |      | Unrestricted funds |               | Restricted    | Total           |   | Unrestricted funds |            | Restricted    | Total          |   |
|  |      | General            | Designated    | 2024          | 2024            | £ | General            | Designated | 2023          | 2023           | £ |
|  |      | £                  | £             | £             | £               |   | £                  | £          | £             | £              |   |
| <b>INCOME AND ENDOWMENTS FROM:</b>       |      |                    |               |               |                 |   |                    |            |               |                |   |
| Donations                                | 3    | 102,568            | 14,323        | 23,161        | 140,053         |   | 145,591            |            | 10,339        | 155,930        |   |
| Charitable activities                    |      | 4,268              |               |               | 4,268           |   | 1,453              |            |               | 1,453          |   |
| Other income                             | 4    | 289                |               |               | 289             |   | 93,151             |            |               | 93,151         |   |
| <b>Total income and endowments</b>       |      | <b>107,125</b>     | <b>14,323</b> | <b>23,161</b> | <b>144,610</b>  |   | <b>240,195</b>     | <b>-</b>   | <b>10,339</b> | <b>250,534</b> |   |
| <b>EXPENDITURE ON:</b>                   |      |                    |               |               |                 |   |                    |            |               |                |   |
| Charitable activities:                   | 5    | 193,446            | -             | 11,085        | 204,531         |   | 187,628            |            | 10,499        | 198,128        |   |
| <b>Total Expenditure</b>                 |      | <b>193,446</b>     | <b>-</b>      | <b>11,085</b> | <b>204,531</b>  |   | <b>187,628</b>     | <b>-</b>   | <b>10,499</b> | <b>198,128</b> |   |
| <b>Net gains/(losses) on investments</b> |      | <b>-</b>           |               |               | <b>-</b>        |   | <b>-</b>           |            |               | <b>-</b>       |   |
| <b>Net income/(expenditure)</b>          |      | <b>(86,321)</b>    | <b>14,323</b> | <b>12,076</b> | <b>(59,921)</b> |   | <b>52,566</b>      | <b>-</b>   | <b>(160)</b>  | <b>52,406</b>  |   |
| <b>Transfers between funds</b>           | 13   | <b>(23,817)</b>    | <b>23,177</b> | <b>640</b>    | <b>-</b>        |   | <b>-</b>           | <b>-</b>   | <b>-</b>      | <b>-</b>       |   |
| <b>Net movement in funds</b>             |      | <b>(110,137)</b>   | <b>37,500</b> | <b>12,716</b> | <b>(59,921)</b> |   | <b>52,566</b>      | <b>-</b>   | <b>(160)</b>  | <b>52,406</b>  |   |
| <b>Reconciliation of funds:</b>          |      |                    |               |               |                 |   |                    |            |               |                |   |
| Total funds brought forward              |      | 755,181            | -             | 1,246         | 756,427         |   | 702,615            | -          | 1,406         | 704,021        |   |
| <b>Total funds carried forward</b>       | 13   | <b>645,043</b>     | <b>37,500</b> | <b>13,962</b> | <b>696,505</b>  |   | <b>755,181</b>     | <b>-</b>   | <b>1,246</b>  | <b>756,427</b> |   |