

# OPENDOOR OUTREACH MINISTRIES (OF THE APOSTOLIC FAITH)

England & Wales · Charity number 1131713

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2009-09-21

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 3 Hazel View  
Rossway Drive  
Bushey  
WD23 3FJ

**Phone** 02089506080

**Email** [nanayeboah20@yahoo.com](mailto:nanayeboah20@yahoo.com)

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC:3.2.1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.3.2.2 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

**Activities:** To advance the Christian faith in accordance with the Statement of beliefs in such ways and in such parts of the United To relieve sickness and financial hardship and to promote and preserve good health

## Classification

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- **How:** Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

## Geography

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- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Barnet

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£21,947	£23,568	-	-
2023-12-31	£24,387	£33,323	-	-
2022-12-31	£30,347	£21,850	-	-
2021-12-31	£22,261	£22,528	-	-
2020-12-31	£17,959	£20,329	-	-

## Trustees

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Name	Role	Appointed
JENNIFER NANA YEBOAH		
Rev ISAAC NANA YEBOAH		

**OPENDOOR OUTREACH MINISTRIES (OF THE APOSTOLIC FAITH)**

England & Wales - Charity number 1131713

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# Accounts

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**REGISTERED CHARITY NUMBER: 1131713**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2022  
For  
OPEN DOOR OUTREACH MINISTRIES**

192 B, Station Road, Edgware  
Middlesex, HA8 7AR

**OPEN DOOR OUTREACH MINISTRIES**

**Contents of the Financial Statements  
For the Year Ended 31 December 2022**

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## **OPEN DOOR OUTREACH MINISTRIES**

### **Report of the Trustees For the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP)'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity number**

1131713

**Principal address**

3 Hazel View, Rossway Drive  
Bushey, WD23 3FJ

**Trustees**

Isaac Nana Yeboah  
Jennifer Nana Yeboah

**Independent examiner**

TaxAssist Accountants  
192 B, Station Road, Edgware  
Middlesex, HA8 7AR

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated organisation (CIO).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## OPEN DOOR OUTREACH MINISTRIES

### Report of the Trustees For the Year Ended 31 December 2022

#### Aim & Purposes:

To encourage people to devote themselves to Christ and visiting the church more frequently.

Open Door Outreach Ministries is Responsible for the maintenance of the Church-Complex.

To support oppressed communities of Ghana in Africa

#### Objectives and activities

We are fully committed to reach as many as people within the local community to encourage them to visit our church for the worship, for counselling and committed the general wellbeing to the community.

We organise events to help poor people specially with foods.

We help people in Ghana with humanitarian aids e.g. clothes, shoes and other essential items.

We also provide financial assistance to certain organisations e.g. orphanage.

We are committed to enhance our activities in the future by going beyond our community.

Initially we have a plan to set up another church in Hemel-Hempstead.

#### Achievements and performance:

The attendance of worshippers is increased over the past years but due to covid-19 restrictions, it is fallen sharply in 2020.

We are usually open three (3) days a week (Fri- Sunday) for services to the worshipers and for counselling to the worshippers as well before the pandemic. During the pandemic we are doing our activities through ZOOM.

#### Financial review.

In this year we are managed to continue our operation in reduced capacity to protect our restricted fund for the future commitment to set up another church in Hemel-Hempstead.

Bank balances are as follows:

<u>Bank Accounts</u>	<u>Closing Balances as at 31.12.2022 (£)</u>
Bank Current Account:	8,785.03
A/C NO 20-74-12 03599027 (restricted Fund):	30,025.06
A/C NO 20-74-12 83041379:	2,574.29
A/C NO 20-74-12 43845265:	321.82
ACTIVE SAVER:	1,851.77
Cash in hand	539.10
<b>Total:</b>	<b>44,096.32</b>

**Fund:**

Usually we used to collect the donations through public donations at Sunday offerings.

Besides, in reporting year we have received the £0.00 from HMRC under gift aid scheme and grant for JRS.

We have a restricted fund of £30,025.00 for financing the own Church Building in the future.

**ON BEHALF OF THE BOARD:**

.....

**Signature**

Rev Isaac Nana Yeboah

Name of the Trustee

Date: .....

## **OPEN DOOR OUTREACH MINISTRIES**

### **Independent Examiner's Report to the Trustees**

I report on the accounts for the year ended 31 December 2022 set out on pages seven to fourteen.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedure undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the Report is limited to those matters set out in the statements below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TaxAssist Accountants  
192 B, Station Road, Edgware  
Middlesex, HA8 7AR

Date: .....

**OPEN DOOR OUTREACH MINISTRIES**

**Statement of Financial Activities  
For the Year Ended 31 December 2022**

		2022	2022	2022	2021	2020	2019
		Unrestricted funds	Restricted funds	Total	Total	Total	Unrestricted funds
	Notes						
<b>INCOMING RESOURCES</b>							
Incoming resources from generated funds							
Voluntary income	2	30,347		30,347	22,261	17,959	64,553
<b>RESOURCES EXPENDED</b>							
Charitable activities							
Charitable activities	3	12,479		12,479	10,499	12,883	20,178
Support cost	3	9,021		9,021	11,629	6,605	6,998
Governance costs	4	350		350	400.00	840	2840
<b>Total resources expended</b>							
		21,850		21,850	22,528	20,328	30,016
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>							
		8,497		8,497	-267	-2,369	34,537
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward							
		13468	30025	43,493	40,175	42,544	8,007
<b>TOTAL FUNDS CARRIED FORWARD</b>							
		21,965	30,025	51,990	39,908	40,175	42,544

**OPEN DOOR OUTREACH MINISTRIES**

**Balance Sheet  
As At 31 December 2022**

		2022	2022	2022	2021	2020	2019
	Notes	Unrestricted Funds	Restricted Funds	Total	Total	Total	Unrestricted Funds
<b>FIXED ASSETS</b>							
Tangible Assets	7	1,485	0	1,485	1,935	2,523	3,294
<b>CURRENT ASSETS</b>							
Cash in hand		14,071	0	14,071	6,564	37,707	39,585
Other Debtors		-					
<b>CREDITORS</b>							
Amount falling due within one year	9	-	55.00	-	55.00	-	55.00
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		14,016	0	14,016	6,509	37,652	39,250
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		15,501	0	15,501	8,443	40,175	42,544
<b>NET ASSETS</b>		15,501	0	15,501	8,443	40,175	42,544
<b>FUNDS</b>							
Unrestricted Funds	10	15,501		15,501	8,443	10,150	42,544
Restricted Funds	10		30,025.00	30,025	30024	30,025	
<b>TOTAL FUNDS</b>		15,501	30,025	45,526	38,467	40,175	42,544

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

.....  
Signature

Rev Isaac Nana Yeboah  
.....  
Trustee

## OPEN DOOR OUTREACH MINISTRIES

### Notes to the Financial Statements For the Year Ended 31 December 2022

#### 1. Basis of preparation

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of 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).

##### **Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

##### **Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2,3 and 7.

##### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources,
- it is more likely than not that the trustees will receive the resources,
- the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

##### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

##### **Support costs**

The charity has incurred expenditure on support costs.

##### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **Governance and support costs**

Governance and support costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular -restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2.INCOME FROM DONATIONS

	2022 (£) Unrestricted fund	2022 (£) Restricted fund	Total	2021 (£) Total fund
Donations (Tithes and offerings)	30,348		30,348	17,705
Gifit Aid	-		-	-
<b>Total</b>	<b>30,348</b>	<b>-</b>	<b>30,348</b>	<b>17,705</b>

### 3.CHARITABLE ACTIVITIES COSTS

Activity or programme	This year			Last year		
	Activities undertaken directly	Support Costs	Total this year	Activities undertaken directly	Support Costs	Total last year
	£	£	£	£	£	£
Charitable activities 1 (Honorary)	8,160		8,160	8,160	-	8,160
Charitable activities 2 ( Rent to Church)	4,319	9,020	13,339	2,339	11,628	13,967
Charitable activities 3 (Welfare)	-		-	-	-	-
<b>Total</b>	12,479	9,020	21,499	10,499	11,628	22,127

### 4. GOVERNANCE COSTS

	2022 (£)	2021 (£)
Accountancy	350	400

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were trustees' remuneration or other benefits for the year ended 31 December 2021 and for the year ended 31 December 2022

### 6. Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 and for the year ended 31 December 2022

7. **TANGIBLE FIXED ASSETS**

At 01 January 2022	6,316	3,800	2,180
Additions	0		
At 31 December 2022	6,316	3,800	2,180

**DEPRECIATIONS ( Reducing Balance Method)**

	25%	20%	20%
At 01 January 2022	5,055	3,361	1,946
Charge for this year	315	88	47
At 31 December 2021	5,370	3,449	1,993

**NET BOOK VALUE**

At 01 January 2022	1,682	549	293
At 31 December 2022	946	351	187

8. **Debtors**

**Analysis of debtors**

	<b>This year £</b>	
<del>Trade debtors</del>		
<del>Prepayments and accrued income</del>	-	
<b>Other debtors</b>	-	
<b>Total</b>	-	

9. **CREDITORS: AMOUNTS FALLING WITHIN ONE YEAR**

	2022 (£)	2021 (£)
Other creditors	55	55

10. MOVEMENT IN FUNDS

<b>Fund names</b>	<b>and Restrictions</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	To get own church building	30,025		-	-	30,025
Unrestricted Funds		13,468	30,347	- 21,850	-	21,965
<b>Total Funds as per balance sheet</b>		-	-	-	-	-
		43,493	30,347	- 21,850	-	51,990

Fund balances carried forward include assets and liabilities  Yes\*  No\*

## OPEN DOOR OUTREACH MINISTRIES

### Detailed Statement of Financial Activities For the Year Ended 31 December 2022

Welfare	0
<b>Sub -total</b>	<b>12,479</b>
<b>Governance costs</b>	
Accountancy	350
<b>Sub -total</b>	<b>350</b>
<b>Support costs</b>	
Management	
Insurance	532
Telephone	642
Printing, postage and stationery	5.00
Sundries	5,208
Vehicles expenses	390
Fuel	1,794
Depreciation	450
Bank charges	
<b>Sub -total</b>	<b>9,021</b>
Net income/ (expenditure)	8,497

**REGISTERED CHARITY NUMBER: 1131713**

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**OPEN DOOR OUTREACH MINISTRIES**

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## **OPEN DOOR OUTREACH MINISTRIES**

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**ON BEHALF OF THE BOARD:**

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**Signature**

Rev Isaac Nana Yeboah

Name of the Trustee

Date: .....

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TaxAssist Accountants  
192 B, Station Road, Edgware  
Middlesex, HA8 7AR

Date: .....

**OPEN DOOR OUTREACH MINISTRIES**

**Statement of Financial Activities  
For the Year Ended 31 December 2022**

		2022	2022	2022	2021	2020	2019
		Unrestricted funds	Restricted funds	Total	Total	Total	Unrestricted funds
	Notes						
<b>INCOMING RESOURCES</b>							
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**OPEN DOOR OUTREACH MINISTRIES**

**Balance Sheet  
As At 31 December 2022**

		2022	2022	2022	2021	2020	2019
	Notes	Unrestricted Funds	Restricted Funds	Total	Total	Total	Unrestricted Funds
<b>FIXED ASSETS</b>							
Tangible Assets	7	1,485	0	1,485	1,935	2,523	3,294
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Amount falling due within one year	9	-	55.00	-	55.00	-	55.00
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<b>NET ASSETS</b>		15,501	0	15,501	8,443	40,175	42,544
<b>FUNDS</b>							
Unrestricted Funds	10	15,501		15,501	8,443	10,150	42,544
Restricted Funds	10		30,025.00	30,025	30024	30,025	
<b>TOTAL FUNDS</b>		15,501	30,025	45,526	38,467	40,175	42,544

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

.....  
Signature

Rev Isaac Nana Yeboah  
.....  
Trustee

## OPEN DOOR OUTREACH MINISTRIES

### Notes to the Financial Statements For the Year Ended 31 December 2022

#### 1. Basis of preparation

##### **Basis of accounting**

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The charity has incurred expenditure on support costs.

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Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

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They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

### Taxation

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Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular -restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2.INCOME FROM DONATIONS

	2022 (£) Unrestricted fund	2022 (£) Restricted fund	Total	2021 (£) Total fund
Donations (Tithes and offerings)	30,348		30,348	17,705
Gifit Aid	-		-	-
<b>Total</b>	<b>30,348</b>	<b>-</b>	<b>30,348</b>	<b>17,705</b>

### 3.CHARITABLE ACTIVITIES COSTS

Activity or programme	This year			Last year		
	Activities undertaken directly	Support Costs	Total this year	Activities undertaken directly	Support Costs	Total last year
	£	£	£	£	£	£
Charitable activities 1 (Honorary)	8,160		8,160	8,160	-	8,160
Charitable activities 2 ( Rent to Church)	4,319	9,020	13,339	2,339	11,628	13,967
Charitable activities 3 (Welfare)	-		-	-	-	-
<b>Total</b>	12,479	9,020	21,499	10,499	11,628	22,127

### 4. GOVERNANCE COSTS

	2022 (£)	2021 (£)
Accountancy	350	400

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were trustees' remuneration or other benefits for the year ended 31 December 2021 and for the year ended 31 December 2022

### 6. Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 and for the year ended 31 December 2022

7. **TANGIBLE FIXED ASSETS**

At 01 January 2022	6,316	3,800	2,180
Additions	0		
At 31 December 2022	6,316	3,800	2,180

**DEPRECIATIONS ( Reducing Balance Method)**

	25%	20%	20%
At 01 January 2022	5,055	3,361	1,946
Charge for this year	315	88	47
At 31 December 2021	5,370	3,449	1,993

**NET BOOK VALUE**

At 01 January 2022	1,682	549	293
At 31 December 2022	946	351	187

8. **Debtors**

**Analysis of debtors**

	<b>This year £</b>	
<del>Trade debtors</del>		
<del>Prepayments and accrued income</del>	-	
<b>Other debtors</b>	-	
<b>Total</b>	-	

9. **CREDITORS: AMOUNTS FALLING WITHIN ONE YEAR**

	2022 (£)	2021 (£)
Other creditors	55	55

10. MOVEMENT IN FUNDS

<b>Fund names</b>	<b>and Restrictions</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	To get own church building	30,025		-	-	30,025
Unrestricted Funds		13,468	30,347	- 21,850	-	21,965
<b>Total Funds as per balance sheet</b>		-	-	-	-	-
		43,493	30,347	- 21,850	-	51,990

Fund balances carried forward include assets and liabilities  Yes\*  No\*

## OPEN DOOR OUTREACH MINISTRIES

### Detailed Statement of Financial Activities For the Year Ended 31 December 2022

Welfare	0
<b>Sub -total</b>	<b>12,479</b>
<b>Governance costs</b>	
Accountancy	350
<b>Sub -total</b>	<b>350</b>
<b>Support costs</b>	
Management	
Insurance	532
Telephone	642
Printing, postage and stationery	5.00
Sundries	5,208
Vehicles expenses	390
Fuel	1,794
Depreciation	450
Bank charges	
<b>Sub -total</b>	<b>9,021</b>
Net income/ (expenditure)	8,497

**REGISTERED CHARITY NUMBER: 1131713**

**Report of the Trustees and  
Financial Statements for the Year Ended 31 December 2022  
For  
OPEN DOOR OUTREACH MINISTRIES**

192 B, Station Road, Edgware  
Middlesex, HA8 7AR

**OPEN DOOR OUTREACH MINISTRIES**

**Contents of the Financial Statements  
For the Year Ended 31 December 2022**

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Independent Examiner's Report 6	
Statement of Financial Activities 7	
Balance Sheet	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities 14	

## **OPEN DOOR OUTREACH MINISTRIES**

### **Report of the Trustees For the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP)'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity number**

1131713

**Principal address**

3 Hazel View, Rossway Drive  
Bushey, WD23 3FJ

**Trustees**

Isaac Nana Yeboah  
Jennifer Nana Yeboah

**Independent examiner**

TaxAssist Accountants  
192 B, Station Road, Edgware  
Middlesex, HA8 7AR

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated organisation (CIO).

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## OPEN DOOR OUTREACH MINISTRIES

### Report of the Trustees For the Year Ended 31 December 2022

#### Aim & Purposes:

To encourage people to devote themselves to Christ and visiting the church more frequently.

Open Door Outreach Ministries is Responsible for the maintenance of the Church-Complex.

To support oppressed communities of Ghana in Africa

#### Objectives and activities

We are fully committed to reach as many as people within the local community to encourage them to visit our church for the worship, for counselling and committed the general wellbeing to the community.

We organise events to help poor people specially with foods.

We help people in Ghana with humanitarian aids e.g. clothes, shoes and other essential items.

We also provide financial assistance to certain organisations e.g. orphanage.

We are committed to enhance our activities in the future by going beyond our community.

Initially we have a plan to set up another church in Hemel-Hempstead.

#### Achievements and performance:

The attendance of worshippers is increased over the past years but due to covid-19 restrictions, it is fallen sharply in 2020.

We are usually open three (3) days a week (Fri- Sunday) for services to the worshipers and for counselling to the worshippers as well before the pandemic. During the pandemic we are doing our activities through ZOOM.

#### Financial review.

In this year we are managed to continue our operation in reduced capacity to protect our restricted fund for the future commitment to set up another church in Hemel-Hempstead.

Bank balances are as follows:

<u>Bank Accounts</u>	<u>Closing Balances as at 31.12.2022 (£)</u>
Bank Current Account:	8,785.03
A/C NO 20-74-12 03599027 (restricted Fund):	30,025.06
A/C NO 20-74-12 83041379:	2,574.29
A/C NO 20-74-12 43845265:	321.82
ACTIVE SAVER:	1,851.77
Cash in hand	539.10
<b>Total:</b>	<b>44,096.32</b>

**Fund:**

Usually we used to collect the donations through public donations at Sunday offerings.

Besides, in reporting year we have received the £0.00 from HMRC under gift aid scheme and grant for JRS.

We have a restricted fund of £30,025.00 for financing the own Church Building in the future.

**ON BEHALF OF THE BOARD:**

.....

**Signature**

Rev Isaac Nana Yeboah

Name of the Trustee

Date: .....

## **OPEN DOOR OUTREACH MINISTRIES**

### **Independent Examiner's Report to the Trustees**

I report on the accounts for the year ended 31 December 2022 set out on pages seven to fourteen.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedure undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the Report is limited to those matters set out in the statements below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

TaxAssist Accountants  
192 B, Station Road, Edgware  
Middlesex, HA8 7AR

Date: .....

**OPEN DOOR OUTREACH MINISTRIES**

**Statement of Financial Activities  
For the Year Ended 31 December 2022**

		2022	2022	2022	2021	2020	2019
		Unrestricted funds	Restricted funds	Total	Total	Total	Unrestricted funds
	Notes						
<b>INCOMING RESOURCES</b>							
Incoming resources from generated funds							
Voluntary income	2	30,347		30,347	22,261	17,959	64,553
<b>RESOURCES EXPENDED</b>							
Charitable activities							
Charitable activities	3	12,479		12,479	10,499	12,883	20,178
Support cost	3	9,021		9,021	11,629	6,605	6,998
Governance costs	4	350		350	400.00	840	2840
<b>Total resources expended</b>							
		21,850		21,850	22,528	20,328	30,016
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>							
		8,497		8,497	-267	-2,369	34,537
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward							
		13468	30025	43,493	40,175	42,544	8,007
<b>TOTAL FUNDS CARRIED FORWARD</b>							
		21,965	30,025	51,990	39,908	40,175	42,544

**OPEN DOOR OUTREACH MINISTRIES**

**Balance Sheet  
As At 31 December 2022**

		2022	2022	2022	2021	2020	2019
	Notes	Unrestricted Funds	Restricted Funds	Total	Total	Total	Unrestricted Funds
<b>FIXED ASSETS</b>							
Tangible Assets	7	1,485	0	1,485	1,935	2,523	3,294
<b>CURRENT ASSETS</b>							
Cash in hand		14,071	0	14,071	6,564	37,707	39,585
Other Debtors		-					
<b>CREDITORS</b>							
Amount falling due within one year	9	-	55.00	-	55.00	-	55.00
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		14,016	0	14,016	6,509	37,652	39,250
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		15,501	0	15,501	8,443	40,175	42,544
<b>NET ASSETS</b>		15,501	0	15,501	8,443	40,175	42,544
<b>FUNDS</b>							
Unrestricted Funds	10	15,501		15,501	8,443	10,150	42,544
Restricted Funds	10		30,025.00	30,025	30024	30,025	
<b>TOTAL FUNDS</b>		15,501	30,025	45,526	38,467	40,175	42,544

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

.....  
Signature

Rev Isaac Nana Yeboah  
.....  
Trustee

## **OPEN DOOR OUTREACH MINISTRIES**

### **Notes to the Financial Statements For the Year Ended 31 December 2022**

#### **1. Basis of preparation**

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of 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).

##### **Going concern**

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

##### **Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2,3 and 7.

##### **Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources,
- it is more likely than not that the trustees will receive the resources,
- the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

##### **Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

##### **Support costs**

The charity has incurred expenditure on support costs.

##### **Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

##### **Governance and support costs**

Governance and support costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### Tangible fixed assets

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular -restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## 2.INCOME FROM DONATIONS

	2022 (£) Unrestricted fund	2022 (£) Restricted fund	Total	2021 (£) Total fund
Donations (Tithes and offerings)	30,348		30,348	17,705
Gifit Aid	-		-	-
<b>Total</b>	<b>30,348</b>	<b>-</b>	<b>30,348</b>	<b>17,705</b>

### 3.CHARITABLE ACTIVITIES COSTS

Activity or programme	This year			Last year		
	Activities undertaken directly	Support Costs	Total this year	Activities undertaken directly	Support Costs	Total last year
	£	£	£	£	£	£
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	2022 (£)	2021 (£)
Accountancy	350	400

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**DEPRECIATIONS ( Reducing Balance Method)**

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Charge for this year	315	88	47
At 31 December 2021	5,370	3,449	1,993

**NET BOOK VALUE**

At 01 January 2022	1,682	549	293
At 31 December 2022	946	351	187

8. **Debtors**

**Analysis of debtors**

	<b>This year £</b>	
<del>Trade debtors</del>		
<del>Prepayments and accrued income</del>	-	
<b>Other debtors</b>	-	
<b>Total</b>	-	

9. **CREDITORS: AMOUNTS FALLING WITHIN ONE YEAR**

	2022 (£)	2021 (£)
Other creditors	55	55

10. MOVEMENT IN FUNDS

<b>Fund names</b>	<b>and Restrictions</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	To get own church building	30,025		-	-	30,025
Unrestricted Funds		13,468	30,347	- 21,850	-	21,965
<b>Total Funds as per balance sheet</b>		-	-	-	-	-
		43,493	30,347	- 21,850	-	51,990

Fund balances carried forward include assets and liabilities  Yes\*  No\*

## OPEN DOOR OUTREACH MINISTRIES

### Detailed Statement of Financial Activities For the Year Ended 31 December 2022

Welfare	0
<b>Sub -total</b>	<b>12,479</b>
<b>Governance costs</b>	
Accountancy	350
<b>Sub -total</b>	<b>350</b>
<b>Support costs</b>	
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Insurance	532
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Vehicles expenses	390
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Bank charges	
<b>Sub -total</b>	<b>9,021</b>
Net income/ (expenditure)	8,497