

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**OPEN HEART  
MINISTRY**

**CHARITY REGISTRATION No: 1135874**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

## **OPEN HEART MINISTRY**

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## OPEN HEART MINISTRY

### LEGAL AND ADMINISTRATIVE INFORMATION

|                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>REGISTERED CHARITY NUMBER</b>      | 1135874                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>START OF FINANCIAL YEAR</b>        | 1st April 2021                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>END OF FINANCIAL YEAR</b>          | 31st March 2022                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>TRUSTEES AS AT 31ST MARCH 2022</b> | G Griffiths<br>S Cox<br>G Heaton<br><br><i>Paulo Siciliani resigned on the 1st March 2021 in the previous financial year.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>LEGAL STATUS</b>                   | Trust                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>GOVERNING INSTRUMENT</b>           | TRUST DEED DATED 26 FEBRUARY 2007                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>OBJECTS OF THE TRUST</b>           | <p>1) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME-TO-TIME THINK FIT.</p> <p>(2) TO FURTHER CHRISTIAN EDUCATION INCLUDING PRIMARILY BUT NOT LIMITED TO,<br/>THE USE OF ARTS IN CHRISTIAN WORSHIP AND THE EQUIPPING OF INDIVIDUALS AS MISSIONARIES IN THE CHRISTIAN FAITH IN SUCH PARTS OF THE UNITED KINGDOM OR<br/>THE WORLD AS THE TRUSTEES MAY FROM TIME-TO-TIME THINK FIT.</p> <p>(3) TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY IN SUCH PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME-TO-TIME THINK FIT.</p> |
| <b>CORRESPONDENCE ADDRESS</b>         | 22 Nyewood Lane<br>Bognor Regis<br>PO21 2QB                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>PRIMARY BANKERS</b>                | 1 Churchill Place<br>London<br>E14 5HP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>INDEPENDENT EXAMINER</b>           | Lomax Pavey<br>Independent Examiners Ltd<br>Unit 2<br>The Broadbridge Business Centre<br>Delling Lane<br>Bosham<br>West Sussex<br>PO18 8NF                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

**OPEN HEART MINISTRY**  
**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**AIMS AND PURPOSE**

Open Heart Ministry aims to advance the kingdom of God through inclusive mission, teaching, pastoral, evangelistic and social care. The ministry is based in Bognor Regis where a church was established in January 2018 at North Bersted, Bognor Regis. Outreach to different ethnic cultures is a particular emphasis.

To enable church participants to grow spiritually as well as in their practical daily worship.

To enable the people of Bognor Regis and further afield to see Open Heart Church as a place of shelter and refuge.

**OBJECTIVES AND ACTIVITIES**

The Trustee Management Group is committed to enabling as many people as possible to find new life in Jesus. Our services and worship are combined with prayer, scripture, music, and sacrament. When planning our activities, the Trustee Management Group have considered the Charity Commission's guidance on public benefit and seeks to reach out to those who are lonely. The specific guidance on charities for the advancement of religion involves the church community in living out their life through: -

- a. Worship and prayer, sharing the gospel and developing knowledge and trust in Jesus.
- b. Provision of pastoral care for local people.
- c. Mission and outreach work in the U.K. and further afield.
- d. Encouraging new expressions of worship through music and creative arts, having regard to culture and ethnicity.
- e. Partnering and supporting other churches who need support and want to flow together in mission.
- f. Providing opportunities for people from different cultural backgrounds to come together, share their dreams and develop their gifts.

**ACHIEVEMENTS AND PERFORMANCE**

Open heart church offers weekly services, weekly house groups and weekly prayer meeting.

The church has a congregation of between 20-40 people each week. Everyone is encouraged to play their part involving commitment and a sense of belonging. A number of the congregation are able to preach, lead worship and prayers as well as engage in pastoral work. Everyone is welcome and people often come with specific prayer requests. The church supports overseas missionaries through visits and hospitality as well as financial support.

A small monthly foodbank is in operation and food distributed to individuals in need or other charitable organisations within the Town.

The church now offers a weekly term time Mother and Toddler group. This is provided free of charge and attracts 20 plus children each week plus carers.

We have continued to partner in establishing a Church in Portugal and offer ongoing financial support as the work there grows.

We have also continued to support a missionary family in Albania and provided a two week UK furlough for the whole family during January 2022.

During June and July 2022 seven young people from Brazil are spending several weeks with us with a view to mission. They will also be visiting our connections in Albania and Portugal during this time. This will give them the opportunity to experience different cultures and share ideas.

**OPEN HEART MINISTRY**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**TRUSTEE MANAGEMENT MEETINGS**

The Trustees meet regularly to consider all aspects of Open Heart Church and mission. The emphasis is on both practical and spiritual issues. The giving pattern and financial management is always an item for consideration.

During the pandemic lockdown meetings were held online.

We are part of churches together in Bognor Regis although meetings have been curtailed during the pandemic. One of our Home groups attracts people from several different churches across the Town.

**ECUMENICAL RELATIONSHIPS**

We are part of churches together in Bognor Regis although meetings have been curtailed during the pandemic. One of our Home groups attracts people from several different churches across the Town.

**PASTORAL CARE**

Most of the pastoral care is undertaken by Pastor Marcelo Guimaraes who is the only full time employee of Open Heart. However everyone is encouraged to respond to Prayer requests and practical needs from both within and outside the fellowship.

**BUILDINGS**

Open heart Ministry does not own any buildings. The Jubilee Hall in North Bersted is rented for weekly services and the weekly mother and toddler group. Payment is only required when the building is actually used.

The Beehive centre owned by Kings Gate church is also used for House group activities.

**FINANCIAL REVIEW**

The giving has been very slightly less during the past year although there was an increase in the amount received from Gift Aid. This is particularly encouraging with the effect of the pandemic and the fact that a several families have moved. Recently some income has been raised by selling donated items. The expenditure has increased by £3,951. With good management controls there was only a slight deficit at the end of the year.

**VOLUNTEERS**

We would like to thank those who have given their time freely including those who set up the hall each week, provide tea and coffee, music and worship and those who teach the children. Also thanks to the treasurer as all accounting and secretarial roles are voluntary for which we are very grateful.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The trustee management group meets four times a year with additional meetings as required. The annual church meeting is normally convened to ensure transparency and encourage the church to participate in church planning and the vision. The national lockdown meant that no church meeting took place this year.

Trustees: Gary Griffiths, Graham Heaton, Sally Cox

CHAIR: GARY GRIFFITHS

TREASURER: CAROL GRIFFITHS

PASTOR: MARCELO GUIMARAES

NON-TRUSTEE MEMBER: DAVE CHAFFE

**OPEN HEART MINISTRY**  
**TRUSTEES' REPORT (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**RISK ASSESSMENT**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**RESERVES POLICY**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees aim to ensure the charity will be able to continue to full fill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

**PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustee's report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**TRUSTEES' RESPONSIBILITIES**

Charity Law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity. In preparing those financial statements the Trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with Charity Law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I approve the attached statement of financial activities and balance sheets for the year ended 31st March 2022, and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the 16 Dec 2022

Signed on their behalf by CARY ERIFFITH

  
Signature:

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/members of Open Heart Ministry on the accounts for the year ended 31st March 2022 set out on pages 8 to 11.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

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

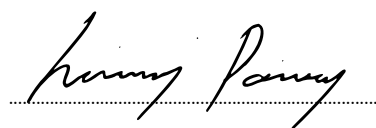
### BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the organisation 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 the trustees concerning any such matters. The procedures 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 statement 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 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.



Lomax Pavey  
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16th December 2022

**OPEN HEART MINISTRY**

**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

|                                          | Notes     | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total<br/>2022/21<br/>£</b> | <b>Total<br/>2021/20</b> |
|------------------------------------------|-----------|----------------------------|--------------------------|--------------------------------|--------------------------|
| <b>RECEIPTS :</b>                        |           |                            |                          |                                |                          |
| Voluntary Income                         | <b>2</b>  | 29,363                     | -                        | 29,363                         | 31,374                   |
| <b>TOTAL RECEIPTS</b>                    |           | <b>29,363</b>              | <b>-</b>                 | <b>29,363</b>                  | <b>31,374</b>            |
| <b>PAYMENTS :</b>                        |           |                            |                          |                                |                          |
| a) Charitable Activities                 | <b>3a</b> | 30,234                     | -                        | 30,234                         | 26,283                   |
| b) Governance Costs                      | <b>3b</b> | 288                        | -                        | 288                            | 288                      |
| <b>TOTAL PAYMENTS</b>                    |           | <b>30,522</b>              | <b>-</b>                 | <b>30,522</b>                  | <b>26,571</b>            |
| <b>NET INCOMING/(OUTGOING) RESOURCES</b> |           | <b>(1,159)</b>             | <b>-</b>                 | <b>(1,159)</b>                 | <b>4,803</b>             |
| Balance brought forward                  |           | 14,033                     | -                        | 14,033                         | 9,230                    |
| <b>BALANCES CARRIED FORWARD</b>          |           | <b>12,874</b>              | <b>-</b>                 | <b>12,874</b>                  | <b>14,033</b>            |

All of the organisation's operations are classed as continuing.

The notes on pages 10 to 11 form part of these accounts.

## OPEN HEART MINISTRY

### STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH 2022

#### ASSETS

|                             | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 31-Mar-22<br>Total<br>£ | 31-Mar-21<br>Total<br>£ |
|-----------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| <b>Cash at bank in hand</b> |                            |                          |                         |                         |
| Mission Account             | 1,997                      | -                        | 1,997                   | 983                     |
| Church Account              | 10,878                     | -                        | 10,878                  | 13,051                  |
|                             | <b>12,874</b>              | <b>-</b>                 | <b>12,874</b>           | <b>14,033</b>           |

#### Represented by:

|                 |               |          |               |               |
|-----------------|---------------|----------|---------------|---------------|
| General Fund    | 12,874        |          | 12,874        | 14,033        |
| Restricted Fund |               | -        | -             | -             |
|                 | <b>12,874</b> | <b>-</b> | <b>12,874</b> | <b>14,033</b> |

#### LIABILITIES

|                           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 31-Mar-22<br>Total<br>£ | 31-Mar-21<br>Total<br>£ |
|---------------------------|----------------------------|--------------------------|-------------------------|-------------------------|
| Independent Examiners Fee | 312                        | -                        | 312                     | 288                     |
|                           | <b>312</b>                 | <b>-</b>                 | <b>312</b>              | <b>288</b>              |

#### TRUSTEES RESPONSIBILITIES IN RELATION TO FINANCIAL STATEMENTS

Charity Law requires the Trustees to prepare financial statements for each financial year which comply with the regulations set out in the Charities Act 2011. The Trustees have elected to take advantage of the provisions that apply to small charities and have prepared a Receipts and Payments Account and Statement of Assets and Liabilities which are set out on pages 8 to 9.

Approved by the Trustees on the 16 Dec 2022

Signed on their behalf by GARY GRIFFITHS

  
Signature:

**OPEN HEART MINISTRY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**1. BASIS OF ACCOUNTING**

The accounts have been prepared under the "Receipts and Payments" basis as prescribed by the Charity Commissioners, and they meet the appropriate legal requirements.

**2. ASSETS**

These are capitalised if they can be used for more than one year and they cost at least £1000. They are valued at cost and if gifted then at the value to the charity on receipt.

**3. RECEIPTS**

| <b>Notes</b>              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total<br/>2022/21<br/>£</b> | <b>Total<br/>2021/20<br/>£</b> |
|---------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Gifts, Tithes & Offerings | 24,577                     | -                        | 24,577                         | 24,968                         |
| Gift Aid                  | 4,693                      | -                        | 4,693                          | 3,206                          |
| Sundry                    | 94                         | -                        | 94                             | -                              |
| Sale of Minibus           | -                          | -                        | -                              | 3,200                          |
|                           | <b>29,363</b>              | <b>-</b>                 | <b>29,363</b>                  | <b>31,374</b>                  |

**4. PAYMENTS**

**a) Charitable Activities**

| <b>Notes</b>            | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total<br/>2022/21<br/>£</b> | <b>Total<br/>2021/20<br/>£</b> |
|-------------------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| Travel Costs            | 2,395                      | -                        | 2,395                          | 981                            |
| Food/ Accommodation     | 550                        | -                        | 550                            | -                              |
| Insurance               | 187                        | -                        | 187                            | 340                            |
| Hall Hire               | 2,796                      | -                        | 2,796                          | 924                            |
| Admin / Pastoral Costs  | 19,597                     | -                        | 19,597                         | 15,751                         |
| Operational Consumables | 1,235                      | -                        | 1,235                          | 1,080                          |
| Gifts                   | 2,507                      | -                        | 2,507                          | 4,002                          |
| Minibus Book Value      | -                          | -                        | -                              | 3,075                          |
| Other                   | 967                        | -                        | 967                            | 130                            |
|                         | <b>30,234</b>              | <b>-</b>                 | <b>30,234</b>                  | <b>26,283</b>                  |

**OPEN HEART MINISTRY**

**NOTES TO THE ACCOUNTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**5. PAYMENTS (Continued)**

|                            | <b>Notes</b> | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | <b>Total<br/>2022/21<br/>£</b> | <b>Total<br/>2021/20<br/>£</b> |
|----------------------------|--------------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>b) Governance Costs</b> |              |                            |                          |                                |                                |
| Independent Examiners Fee  |              | 288                        | -                        | 288                            | 288                            |
|                            |              | <b>288</b>                 | <b>-</b>                 | <b>288</b>                     | <b>288</b>                     |

**6. RESTRICTED FUNDS**

No restricted funds were held by the charity during this financial year

**7. PAYMENTS TO TRUSTEES AND RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No other material transaction took place between the organisation and a trustee or any person connected with them.