

HOUSE OF THE OPEN DOOR

England & Wales · Charity number 1183268

Details

Status Registered

Legal form CIO

Registered 2019-05-07

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

Contact

Address House Of The Open Door
Childswickham House
Buckland Road
Childswickham
Broadway
WR12 7HH

Phone 01386852084

Email hod@houseoftheopendoor.org

Website <http://www.houseoftheopendoor.org/>

Activities

Objects: "TO ADVANCE THE CHRISTIAN FAITH FOR THE PUBLIC BENEFIT THROUGHOUT THE UK IN ACCORDANCE WITH THE STATEMENT OF FAITH.SUCH OTHER PURPOSES WHICH MAY BE CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES."

Activities: The House of the Open Door is based in Worcestershire. Its purpose is to advance the Christian faith in accordance with its Statement of Faith. It operates a Christian Retreat Centre and serves a local and wider community, church groups, prisoners, individuals in need and young people through prayer, hospitality and support.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Birmingham City
- Gloucestershire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£160,676	£109,247	-	-
2023-12-31	£80,478	£102,564	-	-
2022-12-31	£118,521	£86,549	-	-
2021-12-31	£99,466	£82,835	-	-
2020-12-31	£62,304	£90,318	-	-

Trustees

Name	Role	Appointed
Chiara Pelazza		2021-03-19
John Trimming		2021-03-19
KATHARINE PALKA		2019-05-08
Michael Mitton		2019-05-08
Rev John Anthony Proctor OBE		2021-03-19
Silvie Jelinkova		2021-03-10

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2024

House Of The Open Door

Charity registration number: 1183268

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

HOUSE OF THE OPEN DOOR

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HOUSE OF THE OPEN DOOR

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Katharine Palka
	Michael Mitton
	Silvie Jelinkova
	Rev John Proctor OBE
	John Trimming
	Lynda Watson (resigned 24 June 2024)
	Andrew Swinford (resigned 24 June 2024)
	Chiara Pelazza (appointed 24 June 2024)
	Christine Sumpter (appointed 24 June 2024)
Charity Registration Number	1183268
Principal Office	Childswickham House Buckland Road Childswickham Worcestershire WR12 7HH
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Lloyds TSB plc 19 High Street Evesham Worcester WR11 4DQ CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Structure, governance and management

Nature of governing document

House of the Open Door is constituted as a charitable incorporated organisation registered on 7 May 2019, charity number 1183268.

Recruitment and appointment of trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure

The trustees delegate the day to day management to an executive committee which meets on a regular basis.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian religion.

The trust operates as a religious community and provides retreats, instruction and support to a wide range of visitors. The trust is also involved in prison visiting and youth camps.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The charity makes grants to a limited number of organisations in the UK and to a charity that operates an orphanage in Africa.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Achievements and performance

Youth ministry and discipleship

We had 6 young women taking part in our discipleship course from mid-June till the end of July. They were from the Czech Republic, Slovakia, and Netherlands. Throughout the year we hosted a few other people who were taking a time of discernment at various stages of their lives. These all joined in our community life, work and prayer, as well as there was some extra programme (teachings and workshops) prepared by community members for the discipleship course participants.

We are busy preparing the programme of our Gateway Conference – there are going to be around 10 young people again. But apart from that we will have a group of 20 on 1st-10th July. These are young people from Slovakia, 16 of them are under 18, and 4 are their own youth leaders. The programme we are preparing for them has the title 'Show us the Father'. (John 14, 8)

This year we had two conferences for groups of young people. The first one was from the 1st-10th July. We had 16 young people with their 4 young leaders who were part of a Franciscan Church in Slovakia. The theme for their 'conference' was 'Show us the Father'. Different activities were planned during their stay with us including prayer time during the day, workshops, walks, praise and worship with teachings in the evening, small groups and fellowship with the community.

In the middle of the summer holiday, we ran our Gateway conference again (from the 20th -6th August), with 11 young people coming from different countries in Europe (Czech, Hungary, Netherland, Poland and the UK). The conference focused on 'The Joy of Salvation'. We had some outside speakers from Gas Street Church, Birmingham and Limitless Elim who, together with some community members, provided teachings for the young adults. Each day was a mix of prayer, fellowship, teaching, helping out and time together.

The Retreat Centre

The Retreat House and the Cottage have been used by individual guests and groups as usual. Apart from the self-catering stays, there were a few occasions when we cooked for our guests – e.g. for a confirmation retreat for girls from the Cheltenham Ladies' College, a Deanery meeting for the catholic priests of our area, or the usual yearly gathering of Limitless – an organization equipping young leaders in Elim church.

As always, we also welcomed a number of people of different ages and life circumstances and needs who came to get to know our community or have some time for restoration. They joined us in our prayer life, work, and mealtimes.

Samaritan's Inn Fund

The fund wasn't used this year.

Fundraising

We continued to receive some donations through CAF Donate.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Involvement with local parishes and initiatives

We continued our involvement at St Mary's Childswickham, and when services were on, community members occasionally helped with input. (One of the community members still has the role of church warden.) Some members also continue our involvement in St Mary's RC Church in Evesham.

Some community members take part in the prayer initiative 'Evesham Prayer Compass'. Others are part of Evesham Street Pastors who reach out to people and their needs during the night at weekends. And we continued being a representative of the Catholic church for the Churches together in Evesham.

Other networks

Our membership of the ENC continues, and one of our community members is still on the ENC (European Network of Communities) Council committee. Our community became a member of 'Partners in Action', a network run by A Rocha UK, which is a Christian ecological organization. Also, Gaetana Trimming, the moderator of our leadership team was invited to join the national CHARIS committee and accepted the invitation.

Prison ministry

We restarted our prison ministry in Eastwood Park Ladies' Prison from January. Our team lead both Catholic and Ecumenical services. Gaetana Chiara and Silvie are the core team and have been DBS screened. Gaetana is going to have a higher security check and will be able to have keys for the prison gates and also possibilities for one to ones with the inmates.

Friday night Prayer and Praise meetings and media

Our Friday night meetings for community friends, fellowship and local Christians carried on. We had several invited speakers as well as some community speakers. Our sound system has now improved immensely as in July we purchased new speakers. And for hearing aid users there has been a loop system installed in the Barn. We continued streaming our meetings on Youtube as well.

Retreats and Quiet Days

We held a couple of day retreats led by Andy Swinford. Their titles were 'Surprised by Joy' and 'The Trees of the Field will clap their hands', and they were well attended. There was also an Advent retreat led by several community members.

Volunteers' days

Volunteers continued to come every Thursday to work in the garden and on the allotment. They also have times of fellowship with community members – coffee in the morning and lunch. This activity provides a service to the local community by offering an opportunity for people to come together, to receive from one another, and from the land and beauty of nature.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Mission/Outreach

We had quite a few outreach opportunities during these months. We were invited to speak or co-lead retreats at several different parishes and communities. We helped with a mini retreat organized by the Franciscan sisters in Birmingham, some of us went to speak to a fellowship meeting at the Catholic parish in Salisbury, and our music group went to Chester to take part in a 24-hour retreat of praise organized by Br Loarne Ferguson (we led and took part in over 7 hours out of the 24).

In March Gaetana and Silvie spent two weeks in Uganda at the Emmaus Community, where they spoke at two women's conferences. During their stay they ministered to many women there, as well as the members of the Community. HOD team has been invited by the community as well as the local bishop to come again next year.

In October our team was invited by the Franciscan sisters' minor in Kingstanding to take part in a 2 week parish mission. The main part of the mission for us was a week mission in a Catholic Secondary school.

The school mission was very blessed, and there was an amazing response from the young people. As a result, the Franciscan sisters planned a weekly Alfa course in the school.

Financial review

Income for the year amounted to £160,676 (2023 - £80,478) and expenditure £109,247 (2023 - £102,564). The surplus was added to funds brought forward, with general funds being £141,189 and restricted funds £652.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 4 September 2025 and signed on its behalf by:

.....
John Trimming
Trustee

HOUSE OF THE OPEN DOOR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOUSE OF THE OPEN DOOR

I report to the trustees on my examination of the accounts of House Of The Open Door for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of House Of The Open Door you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the House Of The Open Door's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of House Of The Open Door as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz FCMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

4 September 2025

HOUSE OF THE OPEN DOOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	138,893	-	138,893	56,436
Charitable activities	3	20,587	-	20,587	22,556
Investment income	4	<u>1,196</u>	<u>-</u>	<u>1,196</u>	<u>1,486</u>
Total income		<u>160,676</u>	<u>-</u>	<u>160,676</u>	<u>80,478</u>
Expenditure on:					
Charitable activities	5	<u>109,247</u>	<u>-</u>	<u>109,247</u>	<u>102,564</u>
Total expenditure		<u>109,247</u>	<u>-</u>	<u>109,247</u>	<u>102,564</u>
Net income/(expenditure)		<u>51,429</u>	<u>-</u>	<u>51,429</u>	<u>(22,086)</u>
Net movement in funds		51,429	-	51,429	(22,086)
Reconciliation of funds					
Total funds brought forward		<u>89,760</u>	<u>652</u>	<u>90,412</u>	<u>112,498</u>
Total funds carried forward	11	<u><u>141,189</u></u>	<u><u>652</u></u>	<u><u>141,841</u></u>	<u><u>90,412</u></u>

The notes on pages 10 to 16 form an integral part of these financial statements.

HOUSE OF THE OPEN DOOR

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	<u>1,556</u>	<u>-</u>
		<u>1,556</u>	<u>-</u>
Current assets			
Debtors	9	2,449	2,894
Cash at bank and in hand		<u>141,574</u>	<u>90,610</u>
		144,023	93,504
Creditors: Amounts falling due within one year	10	<u>(3,738)</u>	<u>(3,092)</u>
Net current assets		<u>140,285</u>	<u>90,412</u>
Net assets		<u>141,841</u>	<u>90,412</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		652	652
Unrestricted income funds			
Unrestricted funds		<u>141,189</u>	<u>89,760</u>
Total funds	11	<u>141,841</u>	<u>90,412</u>

The financial statements on pages 8 to 16 were approved by the trustees, and authorised for issue on 4 September 2025 and signed on their behalf by:

.....
John Trimming
Trustee

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

House Of The Open Door meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% straight line
Fixtures and fittings	25% straight line
Computer and PA equipment	33% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations	55,965	55,965	55,012
Legacies	80,289	80,289	-
Gift aid reclaimed	889	889	1,424
Other income from donations and legacies	1,750	1,750	-
	<u>138,893</u>	<u>138,893</u>	<u>56,436</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Rent and other income	<u>20,587</u>	<u>20,587</u>	<u>22,556</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,196</u>	<u>1,196</u>	<u>1,486</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2024 £	Total 2023 £
Ministry expenses		6,036	6,036	5,501
Grounds		1,547	1,547	1,604
Food and household		19,773	19,773	17,496
Maintenance and renewals		8,314	8,314	9,301
Light and heat		17,528	17,528	12,218
Rent paid to Trust		30,492	30,492	30,492
Council tax and water		6,601	6,601	6,271
Insurance		10,566	10,566	10,202
Motor costs and travel		2,352	2,352	3,154
Telephone		227	227	517
Printing, stationery and office		2,578	2,578	2,742
Legal and professional		-	-	180
Bank charges		72	72	106
Independent examination		1,290	1,290	1,200
Depreciation, amortisation and other similar costs		311	311	-
Grant funding of activities	6	<u>1,560</u>	<u>1,560</u>	<u>1,580</u>
		<u>109,247</u>	<u>109,247</u>	<u>102,564</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

6 Grant-making

Analysis of grants

	Grants to institutions	
	2024	2023
	£	£
Grants	<u>1,560</u>	<u>1,580</u>

7 Trustee and related party transactions

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Gaetana Trimming, wife of John Trimming, a trustee, received £4,800 for providing housekeeping services (2023: £4,300).

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

8 Tangible fixed assets

	Motor vehicles £	Computer and PA equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2024	4,420	5,030	47,248	56,698
Additions	<u>-</u>	<u>1,867</u>	<u>-</u>	<u>1,867</u>
At 31 December 2024	<u>4,420</u>	<u>6,897</u>	<u>47,248</u>	<u>58,565</u>
Depreciation				
At 1 January 2024	4,420	5,030	47,248	56,698
Charge for the year	<u>-</u>	<u>311</u>	<u>-</u>	<u>311</u>
At 31 December 2024	<u>4,420</u>	<u>5,341</u>	<u>47,248</u>	<u>57,009</u>
Net book value				
At 31 December 2024	<u>-</u>	<u>1,556</u>	<u>-</u>	<u>1,556</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

9 Debtors

	2024	2023
	£	£
Prepayments	965	898
Accrued income	889	1,401
Other debtors	595	595
	<u>2,449</u>	<u>2,894</u>

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	<u>3,738</u>	<u>3,092</u>

11 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Current year				
Unrestricted funds				
General				
General Funds	89,760	140,776	(89,347)	141,189
Restricted funds				
Samaritan's Inn Fund	<u>652</u>	<u>-</u>	<u>-</u>	<u>652</u>
Total funds	<u>90,412</u>	<u>140,776</u>	<u>(89,347)</u>	<u>141,841</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (CONTINUED)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Prior year				
Unrestricted funds				
<i>General</i>				
General Funds	111,846	58,278	(80,364)	89,760
Restricted funds				
Samaritan's Inn Fund	652	-	-	652
Total funds	<u>112,498</u>	<u>58,278</u>	<u>(80,364)</u>	<u>90,412</u>

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	1,556	-	1,556
Current assets	143,371	652	144,023
Current liabilities	(3,738)	-	(3,738)
Total net assets	<u>141,189</u>	<u>652</u>	<u>141,841</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	92,852	652	93,504
Current liabilities	(3,092)	-	(3,092)
Total net assets	<u>89,760</u>	<u>652</u>	<u>90,412</u>

Accounts

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Grant making policies

The charity makes grants to a limited number of organisations in the UK and to a charity that operates an orphanage in Africa.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Achievements and performance

Discipleship Community

We ran our discipleship course between February and December. We had one young man from Hungary staying with us from February to May, 4 young women from Czech during June and July, and one Czech young woman from October to December. They all joined in our community life, work and prayer, and followed an additional programme of teachings prepared by community members.

This year was the second year when we organized a Summer Youth conference called Gateway. We had 10 participants coming from Czech, Poland, Hungary, Switzerland as well as England. The programme consisted of teachings, prayer and praise sessions, small groups, workshops, trips, and a special day retreat. The Conference was successful, and some of the participants are planning to come again.

The Retreat Centre

We continued having guests on a self-catering basis, for individual or small group retreats, or on family holidays. Self-catering seems to have been working well for our guests. However, there were a few exceptions when we provided meals.

As always, we also welcomed a number of people of different ages and life circumstances and needs who came to get to know our community or have some time for restoration. They joined us in our prayer life, work, and mealtimes.

Ukraine help/Welcome ministry

From almost the beginning of the war we were supporting Ukraine in several ways – one of them was a decision to keep the use of the Cottage for the refugees. Before the winter 2022 the Ukrainian guests moved out of the Cottage and started using other community accommodation. And then, during 2023 this help came to an end. Two young Ukrainian women found their own accommodation and moved out at the end of January. The family of three also found a rental property and moved at the beginning of July.

Samaritan's Inn Fund

The fund wasn't used this year.

Fundraising

We continued to receive some donations through CAF Donate.

Involvement with local parishes and initiatives

We continued our involvement at St Mary's C of E Church in Childswickham, and community members helped with Sunday services, and at Christmas we also organised and led a carol concert. (One of the community members still has the role of church warden.) Some members also continue to be involved in St Mary's RC Church in Evesham.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Some community members take part in the prayer initiative 'Evesham Prayer Compass'. Others are part of Evesham Street Pastors who reach out to people and their needs during the night at weekends. The RC Archdiocese of Birmingham asked if we could be the Catholic representatives on the Evesham Churches Together committee.

European Network of Communities (ENC)

Our membership of the ENC continues, and one of our community members is on the ENC Council committee and another is involved in the ENC youth ministry. In June, two of our members attended the ENC council meeting in France. The annual gathering of European communities in November took place in Slovakia, however this year we weren't able to attend.

Prison ministry

After the Covid lockdowns we weren't able to restart our prison ministry for a while. However, during Autumn 2023 we renewed our contact with the chaplaincy of Eastwood Park ladies' prison, and made arrangements to start our involvement in taking services from January 2024.

Friday night Prayer and Praise meetings and media

We continued to have Friday night meetings in person as well as streamed on YouTube. We developed these 'hybrid' meetings by purchasing some better sound equipment. Over the year we had several invited guest speakers who came in person to our Tithe Barn.

Retreats and Quiet Days

During 2023 we also offered some day and weekend led retreats. There were 4 quiet day retreat (Creative retreats as well as one Lenten retreat), and a weekend retreat on themes from CS Lewis and JRR Tolkien.

Volunteers' days and weekends

Volunteers come every Thursday to work in the garden and on the allotment. They also have times of fellowship with community members – coffee in the morning and lunch. This activity provides a service to the local community by offering an opportunity for people to come together, to receive from one another and from the land, and from the beauty of nature.

We also organized a one-off event for local community and friends who came to help us plant a hedge of 420 trees on the edge of one of our fields.

Mission/Outreach

In the first part of the year we had several invitations to give talks including from a Baptist church in local area, a Christian school, and a retreat day led by a group of religious sisters in Birmingham. More invitations for mission and outreach came during the second half of the year and are planned for 2024.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Financial review

Income for the year amounted to £80,478 (2022 - £118,521) and expenditure £102,564 (2022 - £86,549). The deficit was added to funds brought forward, with general funds being £90,412 and restricted funds £652.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 26 June 2024 and signed on its behalf by:

.....
Lynda Watson
Trustee

HOUSE OF THE OPEN DOOR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOUSE OF THE OPEN DOOR

I report to the trustees on my examination of the accounts of House Of The Open Door for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of House Of The Open Door you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the House Of The Open Door's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of House Of The Open Door as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

26 June 2024

HOUSE OF THE OPEN DOOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	56,436	-	56,436	96,581
Charitable activities	3	22,556	-	22,556	21,595
Investment income	4	1,486	-	1,486	345
Total income		80,478	-	80,478	118,521
Expenditure on:					
Charitable activities	6	102,564	-	102,564	86,549
Total expenditure		102,564	-	102,564	86,549
Net (expenditure)/income		(22,086)	-	(22,086)	31,972
Net movement in funds		(22,086)	-	(22,086)	31,972
Reconciliation of funds					
Total funds brought forward		111,846	652	112,498	80,526
Total funds carried forward	12	89,760	652	90,412	112,498

The notes on pages 9 to 15 form an integral part of these financial statements.

HOUSE OF THE OPEN DOOR

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	-	-
		-	-
Current assets			
Debtors	10	2,894	2,840
Cash at bank and in hand		90,610	111,830
		93,504	114,670
Creditors: Amounts falling due within one year	11	(3,092)	(2,172)
Net current assets		90,412	112,498
Net assets		90,412	112,498
Funds of the charity:			
Restricted income funds			
Restricted funds		652	652
Unrestricted income funds			
Unrestricted funds		89,760	111,846
Total funds	12	90,412	112,498

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 26 June 2024 and signed on their behalf by:

.....
Lynda Watson
Trustee

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

House Of The Open Door meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% straight line
Fixtures and fittings	25% straight line
Computer equipment	33% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	55,012	55,012	53,146
Legacies	-	-	42,100
Gift aid reclaimed	1,424	1,424	1,335
	<u>56,436</u>	<u>56,436</u>	<u>96,581</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Rent and other income	<u>22,556</u>	<u>22,556</u>	<u>21,595</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

4 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,486</u>	<u>1,486</u>	<u>345</u>

5 Other income

Total 2023 £	Total 2022 £
--------------------	--------------------

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Ministry expenses		5,501	5,501	3,461
Grounds		1,604	1,604	749
Food and household		17,496	17,496	14,120
Maintenance and renewals		9,301	9,301	3,576
Light and heat		12,218	12,218	9,341
Rent paid to Trust		30,492	30,492	30,492
Council tax and water		6,271	6,271	5,971
Insurance		10,202	10,202	10,214
Motor costs and travel		3,154	3,154	2,349
Telephone		517	517	603
Printing, stationery and office		2,742	2,742	2,381
Legal and professional		180	180	284
Bank charges		106	106	88
Independent examination		1,200	1,200	1,200
Grant funding of activities	7	<u>1,580</u>	<u>1,580</u>	<u>1,720</u>
		<u>102,564</u>	<u>102,564</u>	<u>86,549</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

7 Grant-making

Analysis of grants

	Grants to institutions	
	2023	2022
	£	£
Grants	<u>1,580</u>	<u>1,720</u>

8 Trustee and related party transactions

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Gaetana Trimming, wife of John Trimming, a trustee, received £4,300 for providing housekeeping services (2022: £2,650).

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

9 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2023	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
At 31 December 2023	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
Depreciation				
At 1 January 2023	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
At 31 December 2023	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
Net book value				
At 31 December 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

10 Debtors

	2023	2022
	£	£
Prepayments	898	910
Accrued income	1,401	1,335
Other debtors	595	595
	<u>2,894</u>	<u>2,840</u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	<u>3,092</u>	<u>2,172</u>

12 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Current year				
Unrestricted funds				
General				
General Funds	111,846	58,278	(80,364)	89,760
Restricted funds				
Samaritan's Inn Fund	<u>652</u>	<u>-</u>	<u>-</u>	<u>652</u>
Total funds	<u>112,498</u>	<u>58,278</u>	<u>(80,364)</u>	<u>90,412</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (CONTINUED)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Prior year				
Unrestricted funds				
General				
General Funds	79,979	97,021	(65,154)	111,846
Restricted funds				
Samaritan's Inn Fund	<u>547</u>	<u>105</u>	<u>-</u>	<u>652</u>
Total funds	<u>80,526</u>	<u>97,126</u>	<u>(65,154)</u>	<u>112,498</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	92,852	652	93,504
Current liabilities	<u>(3,092)</u>	<u>-</u>	<u>(3,092)</u>
Total net assets	<u>89,760</u>	<u>652</u>	<u>90,412</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	114,018	652	114,670
Current liabilities	<u>(2,172)</u>	<u>-</u>	<u>(2,172)</u>
Total net assets	<u>111,846</u>	<u>652</u>	<u>112,498</u>

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2022

House Of The Open Door

Charity registration number: 1183268

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

HOUSE OF THE OPEN DOOR

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HOUSE OF THE OPEN DOOR

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Katharine Palka Michael Mitton Silvie Jelinkova Rev John Proctor OBE John Trimming Lynda Watson Anna Sumpter (resigned 27 June 2022) Andrew Swinford
Charity Registration Number	1183268
Principal Office	Childswickham House Buckland Road Childswickham Worcestershire WR12 7HH
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Lloyds TSB plc 19 High Street Evesham Worcester WR11 4DQ CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Structure, governance and management

Nature of governing document

House of the Open Door is constituted as a charitable incorporated organisation registered on 7 May 2019, charity number 1183268.

Recruitment and appointment of trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

Organisational structure

The trustees delegate the day to day management to an executive committee which meets on a regular basis.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian religion.

The trust operates as a religious community and provides retreats, instruction and support to a wide range of visitors. The trust is also involved in prison visiting, youth camps and overseas mission activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The charity makes grants to a limited number of organisations in the UK and to a charity that operates an orphanage in Africa.

Achievements and performance

Discipleship Community

After the difficulties of Covid lockdowns we slowly restarted our Discipleship Course. From May 2022 until the end of July we had a young man from Czech with us. As our only disciple, he joined in our community life, work and prayer, along with a programme of teachings prepared by community members.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

In the summer we ran a youth conference which we called Gateway. We had participants coming from Hungary, Italy, Czech, as well as England. The Conference was successful and from the Autumn we started advertising Gateway 2023.

The Retreat Centre

We continued having guests on self-catering basis. Guests stayed on individual or small group retreats, or on family holidays. The self-catering option has been working well for our guests, though there were a few exceptions when we catered for them. As always, we also welcomed a number of guests who came to get to know our community and joined us in our prayer life and mealtimes.

Ukraine help

From almost the beginning of the war we began to support Ukrainian refugees in several ways. We decided to keep the use of the Cottage for this purpose. We helped a family who had fled from Ukraine to Poland to get their permission to come to the UK, and when they arrived we supported them daily in all their needs until they were able to become more independent. We hosted them for over a year. We also hosted 2 single young women from Ukraine from the end of July, for six months.

Samaritan's Inn Fund

The fund wasn't used this year.

Fundraising

We continued to receive donations through CAF Donate.

Involvement with local parishes and initiatives

We continued our involvement at St Mary's Childswickham, and community members sometimes helped with input, once services were allowed. One community member is church warden. Some members also continue our involvement in St Mary's RC Church in Evesham.

Some community members take part in the prayer initiative 'Evesham Prayer Compass'. Others are part of Evesham Street Pastors who reach out to people and their needs during the night at weekends.

European Network of Communities (ENC)

Our membership of the ENC continues, and one of our community members is on the ENC committee and another is involved in the ENC youth ministry. Some of the meetings took place via Zoom and a degree of involvement and continuity was maintained. The annual gathering of European communities, took place in Poland, and some of our members were present.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Prison ministry

Although the Covid restrictions in most areas of life were removed, we still weren't able to resume our ministry in Bristol, Eastwood Park Ladies prison, Leyhill, and Long Lartin. However community members are very keen for this ministry to start up again as soon as possible.

Friday night Prayer and Praise meetings and media

We continued to have Friday night meetings live as well as streamed on YouTube. We were able to develop these 'hybrid' meetings by purchasing some better sound equipment. There were several invited guest speakers over the year who came in person to the meetings in our Tithe Barn.

Men's Breakfasts

The meetings were again mostly held on Zoom on a weekly basis and there were a couple of 'real' meetings with barbecue, prayer, talk and walk afterwards. These gatherings are much appreciated by the men who attend.

Retreats and Quiet Days

We had several Creative Art Days, Quiet Days, and a Lent retreat. Those who came were very blessed by their time of quiet creativity and reflection. There was also a weekend retreat called Narnia, Middle Earth and God's creation, led by one of our associate members, inspired by CS Lewis, Tolkien and the Bible. We also held a Creative Art weekend retreat called Six Senses.

Volunteers' days and weekends

Volunteers came every Thursday to work in the garden and on the allotment. They also have times of fellowship with community members – coffee in the morning and lunch. This activity provides a service to the local community by offering an opportunity for people to come together, to receive from one another, and from the land and beauty of nature.

There were several 'Work & Fellowship' events, when friends of community came to stay for a couple of nights and helped with different tasks around the place and were blessed by the fellowship and prayer together in return.

Financial review

Income for the year amounted to £118,521 (2021 - £99,466) and expenditure £86,549 (2021 - £82,835). The surplus was added to funds brought forward, with general funds being £111,846 and restricted funds £652.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

HOUSE OF THE OPEN DOOR

TRUSTEES' REPORT (CONTINUED)

Statement of Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 12 September 2023 and signed on its behalf by:

.....
John Trimming
Trustee

HOUSE OF THE OPEN DOOR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOUSE OF THE OPEN DOOR

I report to the trustees on my examination of the accounts of House Of The Open Door for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of House Of The Open Door you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the House Of The Open Door's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of House Of The Open Door as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

12 September 2023

HOUSE OF THE OPEN DOOR

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	96,476	105	96,581	74,211
Charitable activities	3	21,595	-	21,595	20,450
Investment income	4	345	-	345	5
Other income	5	-	-	-	4,800
Total income		<u>118,416</u>	<u>105</u>	<u>118,521</u>	<u>99,466</u>
Expenditure on:					
Charitable activities	6	<u>86,549</u>	<u>-</u>	<u>86,549</u>	<u>82,835</u>
Total expenditure		<u>86,549</u>	<u>-</u>	<u>86,549</u>	<u>82,835</u>
Net income		<u>31,867</u>	<u>105</u>	<u>31,972</u>	<u>16,631</u>
Net movement in funds		31,867	105	31,972	16,631
Reconciliation of funds					
Total funds brought forward		<u>79,979</u>	<u>547</u>	<u>80,526</u>	<u>63,895</u>
Total funds carried forward	12	<u><u>111,846</u></u>	<u><u>652</u></u>	<u><u>112,498</u></u>	<u><u>80,526</u></u>

The notes on pages 9 to 16 form an integral part of these financial statements.

HOUSE OF THE OPEN DOOR

BALANCE SHEET AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Fixed assets		-	-
Current assets			
Debtors	10	2,840	2,355
Cash at bank and in hand		111,830	81,773
		114,670	84,128
Creditors: Amounts falling due within one year	11	(2,172)	(3,602)
Net current assets		112,498	80,526
Net assets		112,498	80,526
Funds of the charity:			
Restricted income funds			
Restricted funds		652	547
Unrestricted income funds			
Unrestricted funds		111,846	79,979
Total funds	12	112,498	80,526

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 12 September 2023 and signed on their behalf by:

.....
John Trimming
Trustee

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

House Of The Open Door meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% straight line
Fixtures and fittings	25% straight line
Computer equipment	33% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	53,041	105	53,146	73,233
Legacies	42,100	-	42,100	-
Gift aid reclaimed	1,335	-	1,335	978
	<u>96,476</u>	<u>105</u>	<u>96,581</u>	<u>74,211</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Rent and other income	<u>21,595</u>	<u>21,595</u>	<u>20,450</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	345	345	5

5 Other income

	Total 2022 £	Total 2021 £
Gains on sale of tangible fixed assets for charity's own use	-	4,800

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Ministry expenses		3,461	3,461	4,654
Grounds		749	749	1,101
Food and household		14,120	14,120	9,109
Maintenance and renewals		3,576	3,576	2,082
Light and heat		9,341	9,341	11,810
Rent paid to Trust		30,492	30,492	29,040
Council tax and water		5,971	5,971	5,870
Insurance		10,214	10,214	9,872
Motor costs and travel		2,349	2,349	2,982
Telephone		603	603	633
Printing, stationery and office		2,381	2,381	874
Training		-	-	512
Legal and professional		284	284	180
Bank charges		88	88	97
Independent examination		1,200	1,200	1,170
Depreciation, amortisation and other similar costs		-	-	474
Grant funding of activities	7	1,720	1,720	2,375
		86,549	86,549	82,835

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

7 Grant-making

Analysis of grants

	Grants to institutions	
	2022	2021
	£	£
Grants	<u>1,720</u>	<u>2,375</u>

8 Trustee and related party transactions

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Gaetana Trimming, wife of John Trimming, a trustee, received £1,600 for providing housekeeping services (2021: £1,600).

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

9 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2022	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
At 31 December 2022	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
Depreciation				
At 1 January 2022	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
At 31 December 2022	<u>4,420</u>	<u>5,030</u>	<u>47,248</u>	<u>56,698</u>
Net book value				
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

10 Debtors

	2022	2021
	£	£
Prepayments	910	809
Accrued income	1,335	951
Other debtors	<u>595</u>	<u>595</u>
	<u><u>2,840</u></u>	<u><u>2,355</u></u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	<u><u>2,172</u></u>	<u><u>3,602</u></u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

12 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	79,979	97,021	(65,154)	111,846
Restricted funds				
Samaritan's Inn Fund	<u>547</u>	<u>105</u>	<u>-</u>	<u>652</u>
Total funds	<u>80,526</u>	<u>97,126</u>	<u>(65,154)</u>	<u>112,498</u>
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	63,393	79,041	(62,455)	79,979
Restricted funds				
Samaritan's Inn Fund	<u>502</u>	<u>125</u>	<u>(80)</u>	<u>547</u>
Total funds	<u>63,895</u>	<u>79,166</u>	<u>(62,535)</u>	<u>80,526</u>

HOUSE OF THE OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	114,018	652	114,670
Current liabilities	<u>(2,172)</u>	<u>-</u>	<u>(2,172)</u>
Total net assets	<u>111,846</u>	<u>652</u>	<u>112,498</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	83,581	547	84,128
Current liabilities	<u>(3,602)</u>	<u>-</u>	<u>(3,602)</u>
Total net assets	<u>79,979</u>	<u>547</u>	<u>80,526</u>

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2021

House Of The Open Door

Charity registration number: 1183268

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

HOUSE OF THE OPEN DOOR

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HOUSE OF THE OPEN DOOR

Reference and Administrative Details

Trustees

Katharine Palka
Derek Munday (resigned 19 March 2021)
Michelle Moran (resigned 19 March 2021)
Peter Moran (resigned 19 March 2021)
Michael Mitton
Silvie Jelinkova (appointed 19 March 2021)
Rev John Proctor OBE (appointed 19 March 2021)
John Trimming (appointed 19 March 2021)
Lynda Watson (appointed 19 March 2021)
Anna Sumpter (appointed 19 March 2021)
Andrew Swinford (appointed 19 March 2021)

Principal Office

Childswickham House
Buckland Road
Childswickham
Worcestershire
WR12 7HH

Charity Registration Number

1183268

Independent Examiner

G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

Bankers

Lloyds TSB plc
19 High Street
Evesham
Worcester
WR11 4DQ

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

HOUSE OF THE OPEN DOOR

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

Structure, governance and management

Nature of governing document

House of the Open Door is constituted as a charitable incorporated organisation registered on 7 May 2019, charity number 1183268.

Organisational structure

The trustees delegate the day to day management to an executive committee which meets on a regular basis.

Risk management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian religion.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The charity makes grants to a limited number of organisations in the UK and to a charity that operates an orphanage in Africa.

Achievements and performance

Discipleship Community

Due to the uncertainty with the ongoing Covid situation we again did not plan to run this programme for young people wishing to experience community life and grow in their personal faith. However, from the end of September we agreed to welcome one young woman from Slovakia who had asked to stay with us. She joined us in our life, work and prayer. As she was our only "disciple", the 'course' was very informal and bespoke. Her feedback was very positive, saying that she received what she was needing at the time and intended to return when we next run a full programme.

HOUSE OF THE OPEN DOOR

Trustees' Report

The Retreat Centre

At the beginning of the year when the country was in lock-down we were still able to welcome a few guests within the limits and exceptions to Covid restrictions, mainly clergy in need of retreat time. After lockdown bookings increased, and in Summer and Autumn we were fully booked. Guests came on individual or small group retreats, or for family holidays. Most catered for themselves, with a few exceptions when we agreed to provide meals. Self-catering seems to have been a popular option with our guests. We also welcomed a number of guests who came to get to know our community and joined us in our prayer life and mealtimes.

Samaritan's Inn Fund

The fund was used in 2021 to help one person who needed a retreat. As things open up more we expect the fund to be of help to more guests, and to encourage donations to the fund.

Fundraising

To make giving donations easier we set up an option for donors to give through CAF Donate.

Involvement with local parishes and initiatives

We continued our involvement at St Mary's Childswickham, and when services were on, community members occasionally helped with input. One of the community members has also taken on the role of church warden. Some members also continue our involvement in St Mary's RC Church in Evesham.

Some community members take part in the prayer initiative 'Evesham Prayer Compass'. Others are part of Evesham Street Pastors who reach out to people and their needs during the night at weekends. Again these activities were dependent on what restrictions were in place at different times of the year.

European Network of Communities (ENC)

Our membership of the ENC continues, and one of our community members is on the ENC committee and another is involved in the ENC youth ministry. Most of the committee meetings took place via Zoom and a degree of involvement and continuity was maintained. The annual gathering of European communities, as well as the leaders' conference took place in person, and our members attended both of these gatherings.

Prison ministry

Although the Covid restrictions in most areas of life were removed, we still weren't able to resume our ministry in Bristol, Eastwood Park Ladies prison, Leyhill, and Long Lartin. However community members are very keen for this ministry to start up again as soon as possible.

HOUSE OF THE OPEN DOOR

Trustees' Report

Friday night Prayer and Praise meetings and media

In the Summer we resumed our Friday night meetings in the Tithe Barn, with our worship ministry and teaching sessions by guest speakers and community members. We also continued to transmit the meetings via Zoom, and the talks were recorded and shared on our YouTube account. This meant that we could still have people joining us from abroad, and welcome those not able to attend in person.

Men's Breakfasts

The meetings were mostly held on Zoom on a weekly basis and there were a couple of 'real' meetings with barbecue, prayer, talk and walk afterwards. These gatherings are much appreciated by the men who attend.

Retreats and Quiet Days

Several Art Quiet Days and one two-day pottery retreat took place in 2021. Although not many attended, those who did were truly blessed by their time of quiet creativity and being together.

We are planning to develop our own led retreats as things are opening up.

Volunteers' days and weekends

These outdoor days began during lockdown and developed into a regular activity. Volunteers come every Thursday to work in the garden and on the allotment. They also have times of fellowship with community members – coffee in the morning and lunch. This activity provides a service to the local community by offering an opportunity for people to come together, to receive from one another, and from the land and beauty of nature.

There were two 'Work & Fellowship weekends', one in Summer and one in Autumn. Friends of community came to help with different tasks around the place and were blessed by the fellowship and prayer together in return.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

HOUSE OF THE OPEN DOOR

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 27 June 2022 and signed on its behalf by:

.....
Lynda Watson
Trustee

HOUSE OF THE OPEN DOOR

Independent Examiner's Report to the trustees of House Of The Open Door

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees of House Of The Open Door you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the House Of The Open Door's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of House Of The Open Door as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA

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

27 June 2022

HOUSE OF THE OPEN DOOR

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	74,086	125	74,211	47,635
Charitable activities	3	20,450	-	20,450	14,627
Investment income	4	5	-	5	42
Other income	5	4,800	-	4,800	-
Total income		<u>99,341</u>	<u>125</u>	<u>99,466</u>	<u>62,304</u>
Expenditure on:					
Charitable activities	6	<u>82,755</u>	<u>80</u>	<u>82,835</u>	<u>90,430</u>
Total expenditure		<u>82,755</u>	<u>80</u>	<u>82,835</u>	<u>90,430</u>
Net income/(expenditure)		<u>16,586</u>	<u>45</u>	<u>16,631</u>	<u>(28,126)</u>
Net movement in funds		16,586	45	16,631	(28,126)
Reconciliation of funds					
Total funds brought forward		<u>63,393</u>	<u>502</u>	<u>63,895</u>	<u>92,021</u>
Total funds carried forward	12	<u>79,979</u>	<u>547</u>	<u>80,526</u>	<u>63,895</u>

The notes on pages 9 to 15 form an integral part of these financial statements.

HOUSE OF THE OPEN DOOR

Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	-	474
Current assets			
Debtors	10	2,355	3,739
Cash at bank and in hand		<u>81,773</u>	<u>61,747</u>
		84,128	65,486
Creditors: Amounts falling due within one year	11	<u>(3,602)</u>	<u>(2,065)</u>
Net current assets		<u>80,526</u>	<u>63,421</u>
Net assets		<u>80,526</u>	<u>63,895</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		547	502
Unrestricted income funds			
Unrestricted funds		<u>79,979</u>	<u>63,393</u>
Total funds	12	<u>80,526</u>	<u>63,895</u>

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 27 June 2022 and signed on their behalf by:

.....
Lynda Watson
Trustee

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

House Of The Open Door meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% straight line
Fixtures and fittings	25% straight line
Computer equipment	33% straight line

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	73,108	125	73,233	45,600
Gift aid reclaimed	978	-	978	2,035
	<u>74,086</u>	<u>125</u>	<u>74,211</u>	<u>47,635</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Rent and other income	<u>20,450</u>	<u>20,450</u>	<u>14,627</u>

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>5</u>	<u>5</u>	<u>42</u>

5 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Gains on sale of tangible fixed assets for charity's own use	<u>4,800</u>	<u>4,800</u>	<u>-</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Ministry expenses		4,574	80	4,654	10,185
Grounds		1,101	-	1,101	535
Food and household		9,109	-	9,109	8,371
Maintenance and renewals		2,082	-	2,082	3,843
Light and heat		11,810	-	11,810	10,447
Rent paid to Trust		29,040	-	29,040	16,260
Council tax and water		5,870	-	5,870	3,967
Insurance		9,872	-	9,872	7,619
Motor costs and travel		2,982	-	2,982	3,984
Telephone		633	-	633	600
Printing, stationery and office		874	-	874	534
Training		512	-	512	620
Legal and professional		180	-	180	1,209
Bank charges		97	-	97	78
Independent examination		1,170	-	1,170	1,170
Depreciation, amortisation and other similar costs		474	-	474	1,625
Grant funding of activities	7	<u>2,375</u>	<u>-</u>	<u>2,375</u>	<u>19,383</u>
		<u>82,755</u>	<u>80</u>	<u>82,835</u>	<u>90,430</u>

7 Grant-making

Analysis of grants

	Grants to institutions	
	2021	2020
	£	£
Grants	<u>2,375</u>	<u>19,383</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Trustee and related party transactions

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Gaetana Trimming, wife of John Trimming, a trustee, received £1,600 for providing housekeeping services (2020: £Nil).

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

9 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2021	23,246	5,030	47,248	75,524
Disposals	(18,826)	-	-	(18,826)
At 31 December 2021	4,420	5,030	47,248	56,698
Depreciation				
At 1 January 2021	23,246	5,030	46,774	75,050
Charge for the year	-	-	474	474
Eliminated on disposals	(18,826)	-	-	(18,826)
At 31 December 2021	4,420	5,030	47,248	56,698
Net book value				
At 31 December 2021	-	-	-	-
At 31 December 2020	-	-	474	474

10 Debtors

	2021 £	2020 £
Prepayments	809	809
Accrued income	951	2,335
Other debtors	595	595
	<u>2,355</u>	<u>3,739</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2021

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	<u>3,602</u>	<u>2,065</u>

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General				
General Funds	63,393	79,041	(62,455)	79,979
Restricted funds				
Samaritan's Inn Fund	<u>502</u>	<u>125</u>	<u>(80)</u>	<u>547</u>
Total funds	<u>63,895</u>	<u>79,166</u>	<u>(62,535)</u>	<u>80,526</u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted funds					
General					
General Funds	91,619	47,754	(75,868)	(112)	63,393
Restricted funds					
Samaritan's Inn Fund	<u>402</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>502</u>
Total funds	<u>92,021</u>	<u>47,854</u>	<u>(75,868)</u>	<u>(112)</u>	<u>63,895</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2021

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	83,581	547	84,128
Current liabilities	<u>(3,602)</u>	<u>-</u>	<u>(3,602)</u>
Total net assets	<u>79,979</u>	<u>547</u>	<u>80,526</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	474	-	474
Current assets	64,984	502	65,486
Current liabilities	<u>(2,065)</u>	<u>-</u>	<u>(2,065)</u>
Total net assets	<u>63,393</u>	<u>502</u>	<u>63,895</u>

HOUSE OF THE OPEN DOOR

England & Wales - Charity number 1183268

Accounts

Annual Report and Financial Statements
for the Year Ended 31 December 2020

House Of The Open Door

Charity registration number: 1183268

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

HOUSE OF THE OPEN DOOR

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HOUSE OF THE OPEN DOOR

Reference and Administrative Details

Trustees

Katharine Palka
Derek Munday (resigned 19 March 2021)
Michelle Moran (resigned 19 March 2021)
Peter Moran (resigned 19 March 2021)
Michael Mitton
Silvie Jelinkova (appointed 19 March 2021)
Rev John Proctor OBE (appointed 19 March 2021)
John Trimming (appointed 19 March 2021)
Lynda Watson (appointed 19 March 2021)
Anna Sumpter (appointed 19 March 2021)
Andrew Swinford (appointed 19 March 2021)

Principal Office

Childswickham House
Buckland Road
Childswickham
Worcestershire
WR12 7HH

Charity Registration Number

1183268

Independent Examiner

G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

Bankers

Lloyds TSB plc
19 High Street
Evesham
Worcester
WR11 4DQ

CAF Bank Limited
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

HOUSE OF THE OPEN DOOR

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

Structure, governance and management

Nature of governing document

House of the Open Door is constituted as a charitable incorporated organisation registered on 7 May 2019, charity number 1183268.

Organisational structure

The trustees delegate the day to day management to an executive committee which meets on a regular basis.

Risk Management

The trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Objectives and activities

Objects and aims

The principal object of the charity is the advancement of the Christian religion.

The trust operates as a religious community and provides retreats, instruction and support to a wide range of visitors. The trust is also involved in prison visiting, youth camps and overseas mission activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The charity makes grants to a limited number of organisations in the UK and to a charity that operates an orphanage in Africa.

HOUSE OF THE OPEN DOOR

Trustees' Report

Achievements and performance

Review of activities

Although for most of 2020 our normal activities were limited or completely suspended, the purpose of the Sabbatical "Pause" generated a good deal of work in addressing areas such as our structure, vision, leadership of the community, revision of our statutes, and the relationships between the various areas of responsibility. Also, at the beginning of the year the CIO trustees suggested that we change from being a foundation CIO to an Association CIO, allowing community members to act as trustees. Much work was done on this over the course of the year between the CIO Trustees, the community leadership team, and members of the community over numerous zoom meetings and emails. A new constitution was drawn up, and procedures and policies for areas such as health and safety, safeguarding, finance, and membership were highlighted as needing to be updated or redefined.

Fundraising: Covid Appeal

In July we contacted all our friends and regular guests to ask for donations to help keep us going during the pandemic. We were overwhelmed by the generous support we received. The donations totalled almost £13,000, and some people also decided to give regular monthly amounts.

Discipleship Community

Due to Covid restrictions we were unable to resume the Discipleship Community after the Sabbatical and we look forward to a time when we can again welcome young people to share in our community life.

The Retreat Centre

The Retreat Centre was already opening up with a limited number of guests towards the end of our Sabbatical, however, Covid restrictions and lockdown meant that we had to close from the end of March. When restrictions permitted, we received guests for overnight and day visits according to Government guidelines.

A major outcome of our Sabbatical was that we felt the only viable way forward for the Retreat Centre was to offer self-catering accommodation rather than the full-board basis that we had previously offered, as the latter was very labour-intensive and manpower within the community was depleted. We had re-installed the kitchen in the Cottage in 2018, and a kitchen was reinstalled in the Retreat House in May/June in time for the lifting of restrictions. (This refurbishment was paid for by HOD Community Trust not the CIO.)

The feedback from guests was very favourable about the new arrangement, and they all said how much they still enjoyed coming to HOD. The intention is that when restrictions are completely lifted, and it is safe to do so, we will offer meals to day groups, and possibly to some overnight visitors.

Samaritans Inn fund

The fund was not used in 2020.

HOUSE OF THE OPEN DOOR

Trustees' Report

St Saviour's Church, Broadway, St Mary's, Evesham and St Mary's, Childswickham (Gloucestershire Church of England Diocese)

Our involvement in the local Anglican and Catholic parishes continued when permitted.

Evesham Prayer Compass

We continue our involvement with this local prayer initiative. Many of the Community and Associate members take part and are committed to praying for a specific hour a week. Again due to restrictions the regular meetings with members of various Churches in Evesham could not take place.

European Network of Communities (ENC)

Our membership of the ENC continues, and one of our community members is on the ENC committee and another is involved in the ENC youth ministry. Committee meetings and the annual gathering of European communities took place via Zoom so that a degree of involvement and continuity was maintained.

Prison ministry

Visits continued as normal to Bristol, Eastwood Park Ladies prison, Leyhill, and Long Lartin until the end March. After that Covid restrictions meant that we could no longer continue this ministry for the time being.

Friday night Prayer and Praise meetings

These were due to start again after Easter however due to Covid we switched to holding the meetings on Zoom. However, despite being unable to physically get together, the unexpected benefit of Zoom meetings is that we have had people from further afield joining with us, including from overseas, and widening our range of contacts.

Men's Breakfasts

These continued as normal when permitted. At other times, the meetings were held on Zoom, sadly without the eggs and bacon! In fact the Mens' Breakfasts have expanded, from being monthly gatherings for breakfast and prayer, to weekly on-line prayer events that have been very successful.

Retreats and Quiet Days

Although we tried to organise and run some quiet days, these had to be cancelled due to Covid. It had been our hope to develop creative retreats using art and pottery.

Spiritual Direction

Lynda and Gaetana continued to see Directees in their ministry of SD when possible.

Karibu Nyumbani (Welcome Home Ministries Tanzania)

We continued to support Fiona and Ludmilla financially until June. With the lack of income from the Retreat Centre we felt this needed to come to an end. Fiona and Ludmilla fully understood this and were very appreciative that we had supported them over so many years since Karibu Nyumbani was set up. We now send a small monthly donation to the charity and continue in friendship and prayer support.

HOUSE OF THE OPEN DOOR

Trustees' Report

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The annual report was approved by the trustees of the charity on 9 June 2021 and signed on its behalf by:

.....
Lynda Watson
Trustee

HOUSE OF THE OPEN DOOR

Independent Examiner's Report to the trustees of House Of The Open Door

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

As the charity's trustees of House Of The Open Door you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the House Of The Open Door's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of House Of The Open Door as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
G W Schulz ACMA

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

9 June 2021

HOUSE OF THE OPEN DOOR

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	2	47,535	100	47,635	39,767
Charitable activities	3	14,627	-	14,627	3,602
Investment income	4	42	-	42	63
Total income		<u>62,204</u>	<u>100</u>	<u>62,304</u>	<u>43,432</u>
Expenditure on:					
Charitable activities	5	<u>90,318</u>	<u>-</u>	<u>90,318</u>	<u>61,181</u>
Total expenditure		<u>90,318</u>	<u>-</u>	<u>90,318</u>	<u>61,181</u>
Net (expenditure)/income		(28,114)	100	(28,014)	(17,749)
Transfer from unincorporated charity		-	-	-	109,770
Other recognised gains and losses					
Gains/losses on disposal of fixed assets		<u>(112)</u>	<u>-</u>	<u>(112)</u>	<u>-</u>
Net movement in funds		(28,226)	100	(28,126)	92,021
Reconciliation of funds					
Total funds brought forward		<u>91,619</u>	<u>402</u>	<u>92,021</u>	<u>-</u>
Total funds carried forward	11	<u><u>63,393</u></u>	<u><u>502</u></u>	<u><u>63,895</u></u>	<u><u>92,021</u></u>

The notes on pages 9 to 16 form an integral part of these financial statements.

HOUSE OF THE OPEN DOOR

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	8	474	2,279
Current assets			
Debtors	9	3,739	20,569
Cash at bank and in hand		<u>61,747</u>	<u>76,214</u>
		65,486	96,783
Creditors: Amounts falling due within one year	10	<u>(2,065)</u>	<u>(7,041)</u>
Net current assets		<u>63,421</u>	<u>89,742</u>
Net assets		<u>63,895</u>	<u>92,021</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		502	402
Unrestricted income funds			
Unrestricted funds		<u>63,393</u>	<u>91,619</u>
Total funds	11	<u>63,895</u>	<u>92,021</u>

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 9 June 2021 and signed on their behalf by:

.....
Lynda Watson
Trustee

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

House Of The Open Door meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% straight line
Fixtures and fittings	25% straight line
Computer equipment	33% straight line

Trade debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations	45,500	100	45,600	39,467
Gift aid reclaimed	<u>2,035</u>	<u>-</u>	<u>2,035</u>	<u>300</u>
	<u>47,535</u>	<u>100</u>	<u>47,635</u>	<u>39,767</u>

3 Income from charitable activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Rent and other income	<u>14,627</u>	<u>14,627</u>	<u>3,602</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

4 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	42	42	63

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2020 £	Total 2019 £
Ministry expenses		10,185	10,185	8,386
Grounds		535	535	743
Food and household		8,371	8,371	8,535
Maintenance and renewals		3,843	3,843	2,126
Light and heat		10,447	10,447	7,126
Rent paid to Trust		16,260	16,260	11,260
Council tax and water		3,967	3,967	7,132
Insurance		7,619	7,619	4,862
Motor costs and travel		3,984	3,984	5,247
Telephone		600	600	515
Printing, stationery and office		534	534	200
Training		620	620	480
Legal and professional		1,209	1,209	185
Bank charges		78	78	35
Independent examination		1,170	1,170	1,170
Depreciation		1,513	1,513	1,587
Grant funding of activities	6	19,383	19,383	1,592
		90,318	90,318	61,181

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Grant-making

Analysis of grants

	Grants to institutions	
	2020	2019
	£	£
Grants	<u>19,383</u>	<u>1,592</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 January 2020	23,946	5,030	47,248	76,224
Disposals	<u>(700)</u>	<u>-</u>	<u>-</u>	<u>(700)</u>
At 31 December 2020	<u>23,246</u>	<u>5,030</u>	<u>47,248</u>	<u>75,524</u>
Depreciation				
At 1 January 2020	23,654	5,030	45,261	73,945
Charge for the year	-	-	1,513	1,513
Eliminated on disposals	<u>(408)</u>	<u>-</u>	<u>-</u>	<u>(408)</u>
At 31 December 2020	<u>23,246</u>	<u>5,030</u>	<u>46,774</u>	<u>75,050</u>
Net book value				
At 31 December 2020	<u>-</u>	<u>-</u>	<u>474</u>	<u>474</u>
At 31 December 2019	<u>292</u>	<u>-</u>	<u>1,987</u>	<u>2,279</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Debtors

	2020 £	2019 £
Due from Community Trust	-	17,253
Prepayments	809	791
Accrued income	2,335	1,930
Other debtors	595	595
	<u>3,739</u>	<u>20,569</u>

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	<u>2,065</u>	<u>7,041</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

11 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Other resources recognised gains/(losses) £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	91,619	47,754	(75,868)	(112)	63,393
Restricted funds					
Samaritan's Inn Fund	<u>402</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>502</u>
Total funds	<u>92,021</u>	<u>47,854</u>	<u>(75,868)</u>	<u>(112)</u>	<u>63,895</u>
					Balance at 31 December 2019 £
		Incoming resources £	Resources expended £	Transfers £	
Unrestricted funds					
<i>General</i>					
General Funds		39,965	(57,931)	109,585	91,619
Restricted funds					
Samaritan's Inn Fund		<u>217</u>	<u>-</u>	<u>185</u>	<u>402</u>
Total funds		<u>40,182</u>	<u>(57,931)</u>	<u>109,770</u>	<u>92,021</u>

HOUSE OF THE OPEN DOOR

Notes to the Financial Statements for the Year Ended 31 December 2020

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	474	-	474
Current assets	64,984	502	65,486
Current liabilities	<u>(2,065)</u>	<u>-</u>	<u>(2,065)</u>
Total net assets	<u>63,393</u>	<u>502</u>	<u>63,895</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	2,279	-	2,279
Current assets	96,381	402	96,783
Current liabilities	<u>(7,041)</u>	<u>-</u>	<u>(7,041)</u>
Total net assets	<u>91,619</u>	<u>402</u>	<u>92,021</u>