

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

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

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
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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

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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	2,035	-	2,035	300
	<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
		<u>90,318</u>	<u>90,318</u>	<u>61,181</u>

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>