

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

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 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>