

Annual Report and Financial Statements
for the Year Ended 31 December 2023

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 15

HOUSE OF THE OPEN DOOR

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Katharine Palka
	Michael Mitton
	Silvie Jelinkova
	Rev John Proctor OBE
	John Trimming
	Lynda Watson
	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 2023.

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

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	<u>1,486</u>	<u>-</u>	<u>1,486</u>	<u>345</u>
Total income		<u>80,478</u>	<u>-</u>	<u>80,478</u>	<u>118,521</u>
Expenditure on:					
Charitable activities	6	<u>102,564</u>	<u>-</u>	<u>102,564</u>	<u>86,549</u>
Total expenditure		<u>102,564</u>	<u>-</u>	<u>102,564</u>	<u>86,549</u>
Net (expenditure)/income		<u>(22,086)</u>	<u>-</u>	<u>(22,086)</u>	<u>31,972</u>
Net movement in funds		(22,086)	-	(22,086)	31,972
Reconciliation of funds					
Total funds brought forward		<u>111,846</u>	<u>652</u>	<u>112,498</u>	<u>80,526</u>
Total funds carried forward	12	<u><u>89,760</u></u>	<u><u>652</u></u>	<u><u>90,412</u></u>	<u><u>112,498</u></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 2023

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

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>