

**Registered in England  
Charity No. 1060002**

# **OPENING DOORS**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

**OPENING DOORS**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**OPENING DOORS**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Reference and administrative information**

**Registered charity name**      Opening Doors

**Charity number**                1060002

**Registered address**            38a Bull Close  
Norwich  
NR3 1SX

**Trustees**                         Oliver Marshall (Chair)  
Janet Brandish (appointed 17 May 2023)  
Sue Bridges (resigned 7 September 2023)  
Julie Brockiek-Coulton (resigned 14 April 2023)  
Rebecca Champion (appointed 10 July 2024)  
Tess Gandy (resigned 23 November 2023)  
Catharine Huston (appointed 12 April 2023)  
Paul Mcgrath (appointed 26 April 2024)  
Rachael Wishart-Punt (appointed 17 May 2023)  
Richard Andrews (appointed 15 November 2023, resigned 21 November 2023)

**Independent examiner**       Price Bailey LLP  
Chartered Accountants  
Anglia House, 6 Central Avenue  
St Andrews Business Park  
Thorpe St Andrew  
Norwich  
NR7 0HR

**OPENING DOORS**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their report and financial statements for the year ended 31 March 2024.

**Trustees' annual report statement**

The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2019 (FRS 102).

**Governance, structure and management – *How Opening Doors is run***

Opening Doors is an unincorporated charity registered with the Charity Commission number 1060002. The Charity is governed by Constitution (adopted 12 December 1996, amended and adopted 20 January 2005, amended and adopted 19 May 2010, amended and adopted 27 July 2022). There have been no changes in the objectives since the last annual report.

The overall responsibility for the charity sits with the Trustee Board who are appointed within the rules of the Constitution. Trustees are appointed by the Board following a thorough process with key steps including - application form, informal interview, observing Board meetings and DBS checks. Trustees serve on the Board for a period of 3 years, they can then offer to serve another 3 years at which point they must stand down for at least 1 year.

Opening Doors is a user-led organisation and is run day-to-day by a Management Committee made up of 12 members who all have learning disabilities. The Officers (Chair, Vice-Chair, Treasurer and Secretary) sit within this group and are selected by the committee every 2 years.

**Managing risks**

Risks are when something could go wrong and are things which threaten the safe running of the charity. Serious risks could result in the Charity closing. Managing risk is one of the duties of the Trustee Board and is done by completing a risk list regularly and by having clear policies which are reviewed at least once each year.

Trustees at Opening Doors monitor the principal risks and uncertainties by way of maintaining policies, systems and procedures to mitigate those risks.

**Objects and activities – *Why we are here and what we do***

Our mission is for all adults with learning disabilities in Norfolk to be confident individuals, controlling their own lives and making their own decisions, with support from people they trust.

Every charity has aims which show what the charity is trying to do, these are called objects. Opening Doors has 3 charitable objects set out in our Constitution.

- To provide training and education for people with learning disabilities in Norfolk so people learn new skills and gain in confidence to help them take part in their community.
- To train people who do not have a learning disability so they understand the rights and needs of people with learning disabilities.
- To work on things that are important to people with learning disabilities - taking part in research and sharing what we find with other organisations.

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**FOR THE YEAR ENDED 31 MARCH 2024**

The main activities Opening Doors does to achieve the charitable aims:

- Running self advocacy groups across Norfolk
- Providing specialist individual advocacy support
- Publishing accessible newsletters and mailouts
- Working closely with health and social care partners to improve accessibility and access of services
- Running Training Groups to enable adults to develop skills and confidence in leading training
- Holding training sessions and events for people with learning disabilities
- Writing and delivering training sessions for workers, students and professionals
- Holding monthly Management Committee and Trustee Board meetings to enable the charity to be user-led
- Providing easy read translation services
- Designing and running accessible consultations and workshops
- Running projects designed to improve skills and address issues negatively affecting the lives of people with learning disabilities

**Public Benefit**

Our Trustees understand the Charity Commission guidance about public benefit and make sure the work of Opening Doors fits within these rules.

**Achievements and performance – *what we have done and highlights of this year***

We have lots to be proud of as we head into our 30th year. The Healthy, Happy, Safe Day we ran as one of the last parts of our current project with The National Lottery Community Fund was an enormous success with 200 people with learning disabilities there. Everyone took part brilliantly and the steering groups' had many hours of planning which led to a joyful and informative day – as one person said “I have never cried with happiness at an event before”.

We have been working to address the health inequalities that people with learning disabilities face. We were proud to get funding for our ‘Stop our friends dying too young’ project. This meant we could host accessible screening events, where professionals gave simple advice and we developed and shared easy read materials. Feedback showed the importance of this work with one family who took part saying “the session opened the door to our daughter becoming open minded to try and have a cervical screening test. She found it difficult but stuck with it and we were all very relieved that a negative result came back a few days later. We want to thank everyone involved”.

We have continued our coproduction work with Norfolk and Waveney ICB to make healthcare better for people with learning disabilities. As a result of issues raised by our Health Experts ear-care has come to the top of the ICB agenda with positive changes being made.

We were thrilled to start a new funding relationship this year – with Nationwide Community Fund awarding us £40,902 for a 2-year housing project. By offering drop-ins, workshops and accessible resources we will make sure people with learning disabilities in Norfolk are better able to secure and manage their own tenancies.

Our specialist advocacy support service has continued to offer excellent support for adults with learning disabilities to tackle issues and crises in their lives. 156 health advocacy requests have been resolved and 64 people supported with benefits issues. Alongside this we have continued to provide specialist advocacy for patients at Broadland Clinic and we host a fortnightly LGBT+ online advocacy group so there is a safe space for people to discuss the issues that affect them.

**OPENING DOORS**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

We have welcomed a new Adviser during this year and did a review of job roles so our staff team is more settled with clear responsibilities. Our Trustees have worked hard to recruit more members and have developed the application process to make sure it is safer for everyone involved. In January we had a governance training day where the members of our Trustee Board, Management Committee and staff team worked together to understand and review the aims and objectives of the organisation.

To learn more about our work this year please read Annual Report - what we have been up to 2023-2024 on our website. We want to thank everyone who has supported us this year.

**Financial review – what we have done with our money**

Income in the year totalled £270,759 (2023 - £279,957). Expenditure totalled £307,074 (2023 - £311,071). Closing funds totalled £135,041 (2023 - £171,356) of which £71,551 (2023 - £40,268) is restricted.

**Reserves policy**

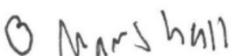
Charities have reserves which are used to pay off any bills if a charity has to close. At Opening Doors we have a Reserves Policy which Trustees review every year to check how much we must put by. Our Trustees have decided that Opening Doors should maintain £80,000 of reserves to cover 3-months costs. The Trustees have looked carefully at all the money and are satisfied this is a safe amount at present. The Board is aware that at the end of the financial year the level of Unrestricted Reserves fell below that stipulated in our own policy. As a Board we are supporting our fundraisers to work hard to secure additional funds. We review the situation with a full financial forecast every month and having reached the required level of reserves again we aim to ensure we continue to operate within our own policy to secure the safety of our organisation.

**Future plans**

- Build on the opportunities and impact of the Healthy, Happy, Safe Days
- Review and revise our charitable structure to be fit for the future
- Become an accredited Real Living Wage employer
- Increase our commercial income

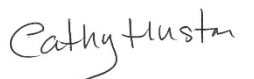
This report was circulated to all the Trustees and approved unanimously on: **17.10.2024**


Signed on behalf of Trustees:

  
.....  
**Oliver Marshall**  
Chair

  
.....  
**Janet Brandish**  
Trustee

  
.....  
**Rachael Wishart-Punt**  
Trustee

  
.....  
**Catherine Huston**  
Trustee

  
.....  
**Paul McGrath**  
Trustee

**OPENING DOORS**  
**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF OPENING DOORS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 20.

**Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 the charity 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 applicable 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.



**Aaron Widdows ACA FCCA**  
**Price Bailey LLP, Chartered Accountants**

Anglia House, 6 Central Avenue  
St Andrews Business Park  
Thorpe St Andrew  
Norwich, Norfolk  
NR7 0HR

Date: **17 October 2024**  
.....

## OPENING DOORS

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME</b>					
Donations and grants	2	166,731	5,338	172,069	131,026
<i>Income from Charitable activities:</i>					
Training, education and support for people who have learning difficulties	3	-	96,976	96,976	148,561
Investment income		-	1,714	1,714	370
<b>TOTAL INCOME</b>		<u>166,731</u>	<u>104,028</u>	<u>270,759</u>	<u>279,957</u>
<b>EXPENDITURE</b>					
Costs of raising funds	4	-	24,071	24,071	23,199
<i>Expenditure on charitable activities:</i>					
Training, education and support for people who have learning disabilities	5	135,448	147,555	283,003	287,872
<b>TOTAL EXPENDITURE</b>		<u>135,448</u>	<u>171,626</u>	<u>307,074</u>	<u>311,071</u>
<b>NET (EXPENDITURE)/INCOME BEING NET MOVEMENT IN FUNDS FOR THE YEAR</b>		31,283	(67,598)	(36,315)	(31,114)
Total funds at 1 April 2023		40,268	131,088	171,356	202,470
<b>TOTAL FUNDS 31 MARCH 2024</b>		<u>71,551</u>	<u>63,490</u>	<u>135,041</u>	<u>171,356</u>

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 20 form part of these financial statements.



# OPENING DOORS

## BALANCE SHEET AT 31 MARCH 2024

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	10		10,389		13,581
<b>CURRENT ASSETS</b>					
Debtors	11	10,733		9,036	
Cash at bank and in hand		147,055		163,588	
		157,788		172,624	
Creditors: Amounts due within one year	12	(33,136)		(14,849)	
<b>NET CURRENT ASSETS</b>			124,652		157,775
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>			<u>135,041</u>		<u>171,356</u>
Restricted funds	13		71,551		40,268
Unrestricted funds	13		63,490		131,088
<b>TOTAL FUNDS</b>			<u>135,041</u>		<u>171,356</u>

The financial statements were approved by the Trustees on 17.10.24 and are signed on their behalf by:

*Oliver Marshall*

**Oliver Marshall**  
Chair

*Janet Brandish*

**Janet Brandish**  
Trustee

*Rachael Wishart-Punt*

**Rachael Wishart-Punt**  
Trustee

*Catherine Huston*

**Catherine Huston**  
Trustee

*Paul McGrath*

**Paul McGrath**  
Trustee

The notes on pages 8 to 20 form part of these financial statements.

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1 ACCOUNTING POLICIES

##### General information

Opening Doors is a Charity incorporated in the United Kingdom under the Charities Act 2011. The registered office is 38a Bull Close, Norwich, Norfolk, NR3 1SX.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

##### Basis of preparation

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 2019 (FRS 102)), and the Charities Act 2011.

The financial statements have been prepared to give us a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

Opening Doors 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.

The charity, being small in size, has used the exemption provided by Charities SORP (FRS 102) under which it is not required to include a cash flow statement as part of the financial statements.

##### Fund accounting

Unrestricted funds are those which are available for the general purposes of the Charity at the discretion of the Trustees.

Restricted funds are those which have been received for undertaking an activity specified by the donor.

##### Going concern

Following a challenging year the charity moves forward with plans for strategic redevelopment in order to be better placed to continue the good work, build on our strengths and develop a strong and robust plan for the future.

Budgets and forecasts have been prepared for a period of 12 months from the date of approval of the financial statements and as a result, the Trustees' assessment is that Opening Doors will remain a going concern 12 months from the date of approval of these accounts.

The accounts are therefore prepared on a going concern basis.

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1 ACCOUNTING POLICIES (continued)

##### Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income is generated through donations, grants and other sources.

##### Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- costs of raising funds comprise the apportionment of staff costs to this area on the basis of time spent raising funds;
- expenditure on charitable activities includes that which relates directly to fulfilling the charitable objectives of the Charity, as outlined in the Trustees' Report

##### Allocation of support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's activities. These costs have been allocated to expenditure on charitable activities.

Governance costs are included in support costs and relate to the direct running of the Charity, allowing it to operate and generate the information required for public accountability. They include the costs of accounts preparation and independent examination.

##### Tangible Fixed Assets

Individual fixed assets costing £400 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the following basis:

Asset Category	Annual Rate
Leasehold improvements	33% straight line
Furniture, fittings and equipment	25% reducing balance
Computer equipment	33% reducing balance

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 1 ACCOUNTING POLICIES (continued)

##### **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Creditors are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

##### **Cash at bank and in hand**

Cash at bank and in hand includes cash held in bank accounts. There are no short term investments.

##### **Financial instruments**

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost.

Financial assets include trade debtors and accrued income (but exclude prepayments).

Financial liabilities include trade creditors and accruals but exclude social security and other taxes due.

##### **Pensions**

The Charity provides a defined contribution pension scheme, whereby the charity and its staff each fund the scheme, managed by a third party provider, the assets of which are held by the provider separately from the assets of the charity. The pension charge in the financial statements represents the amounts payable by the charity to the fund in respect of the period.

##### **Corporation tax**

The Charity is exempt from taxation in respect of income and 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 the charitable purposes.

## **OPENING DOORS**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **1 ACCOUNTING POLICIES (continued)**

##### **Judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, which are described above, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider that there are any critical judgements or sources of estimation uncertainty in the financial statements.

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

<b>2</b>	<b>DONATIONS AND LEGACIES</b>	<b>Restricted 2024 £</b>	<b>Unrestricted 2024 £</b>	<b>Total 2024 £</b>
	Donations	-	5,338	5,338
	Grants	166,731	-	166,731
		<u>166,731</u>	<u>5,338</u>	<u>172,069</u>
		<b>Restricted 2023 £</b>	<b>Unrestricted 2023 £</b>	<b>Total 2023 £</b>
	Donations	-	27,114	27,114
	Grants	103,912	-	103,912
		<u>103,912</u>	<u>27,114</u>	<u>131,026</u>
<b>3</b>	<b>INCOME FROM CHARITABLE ACTIVITIES</b>	<b>Restricted 2024 £</b>	<b>Unrestricted 2024 £</b>	<b>Total 2024 £</b>
	Training, education and support for people who have learning difficulties	<u>-</u>	<u>96,976</u>	<u>96,976</u>
		<b>Restricted 2023 £</b>	<b>Unrestricted 2023 £</b>	<b>Total 2023 £</b>
	Training, education and support for people who have learning difficulties	<u>-</u>	<u>148,561</u>	<u>148,561</u>
<b>4</b>	<b>COSTS OF RAISING FUNDS</b>		<b>Unrestricted Funds 2024 £</b>	<b>Unrestricted Funds 2023 £</b>
		<b>Notes</b>		
	Fundraisers expenses		4,373	4,710
	Support fees	6	19,698	18,489
			<u>24,071</u>	<u>23,199</u>

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 5 EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs 2024 £	Support costs 2024 £	Total 2024 £
Training, education and support for people who have learning difficulties	<u>257,516</u>	<u>25,487</u>	<u>283,003</u>
	Direct costs 2023 £	Support costs 2023 £	Total 2023 £
Training, education and support for people who have learning difficulties	<u>257,563</u>	<u>30,309</u>	<u>287,872</u>

In 2024 expenditure on charitable activities was £283,003 (2023: £287,872) of which £147,555 (2023: £148,509) was expenditure from unrestricted funds and £135,448 (2023: £139,363) was expenditure from restricted funds.

#### 6 SUPPORT COSTS

		2024	2023
Cost type	Notes	£	£
Legal and professional		259	568
Admin support		-	418
Sundry support costs		3,125	2,934
Depreciation		4,365	5,967
Governance costs			
Accountancy	9	4,938	6,530
Conference and AGM expenditure		12,800	13,892
<b>Total</b>		<u><b>25,487</b></u>	<u><b>30,309</b></u>

Support costs have been allocated to charitable activities on the basis of actual use. All wages and salaries costs are considered to relate to activities undertaken directly by the charity and have been classified as such this year.

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 7 STAFF COSTS

	2024 £	2023 £
Staff costs were as follows:		
Wages and salaries	170,663	175,168
Employer NIC	9,870	10,843
Pension costs	6,420	6,645
	<u>186,953</u>	<u>192,657</u>

The average monthly number of employees during the year was as follows:

	2024 No.	2023 No.
Employees	<u>7</u>	<u>8</u>

The Charity considers its key management personnel to comprise of one Senior Advisor and one Finance and Operations Manager (2023: one Senior Advisor). The total employee benefits including employer pension contributions of the key management personnel were £55,655 (2023: £39,059). No employee has employee benefits in excess of £60,000 (2023: none).

#### 8 NET INCOME/(EXPENDITURE)

	2024 £	2023 £
This is stated after charging:		
Depreciation of tangible fixed assets	4,365	5,967
Pension costs	6,420	6,645
Operating lease payments for land and buildings	<u>6,450</u>	<u>6,450</u>

#### 9 INDEPENDENT EXAMINER'S REMUNERATION

	2024 £	2023 £
Independent examination fees	3,390	3,360
Fees payable to the Charity's Independent Examiner in respect of other services	1,380	1,170
	<u>4,770</u>	<u>4,530</u>



# OPENING DOORS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 10 TANGIBLE FIXED ASSETS

	Leasehold improvements £	Furniture fittings and equipment £	Computer equipment £	Total £
<b>COST</b>				
At 1 April 2023	20,610	35,725	46,557	102,892
Additions	-	-	1,173	1,173
At 31 March 2024	<u>20,610</u>	<u>35,725</u>	<u>47,730</u>	<u>104,065</u>
<b>DEPRECIATION</b>				
At 1 April 2023	19,876	30,635	38,800	89,311
Charge for the year	392	1,273	2,700	4,365
At 31 March 2024	<u>20,268</u>	<u>31,908</u>	<u>41,500</u>	<u>93,676</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>342</u>	<u>3,817</u>	<u>6,230</u>	<u>10,389</u>
At 31 March 2023	<u>734</u>	<u>5,090</u>	<u>7,757</u>	<u>13,581</u>

### 11 DEBTORS

	2024 £	2023 £
Trade debtors	886	946
Accrued income	7,223	5,240
Prepayments	2,624	2,850
	<u>10,733</u>	<u>9,036</u>

### 12 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	2,825	-
Accruals	18,729	11,433
Social security and other taxes	3,627	3,417
Deferred income	7,955	-
	<u>33,136</u>	<u>14,850</u>
<b>Deferred Income</b>	<b>2024 £</b>	<b>2023 £</b>
Deferred income at 1 April 2023	-	37,080
Resources deferred during the year	7,955	-
Amounts released from previous years	-	(37,080)
Deferred income at 31 March 2024	<u>7,955</u>	<u>-</u>

Deferred income relates to income in relation to Easy Read training and grant income relating to the next financial year.

# OPENING DOORS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

### 13 STATEMENT OF FUNDS

<u>2024</u>	Brought forward £	Income £	Expenditure £	Carried forward £
<b>UNRESTRICTED FUNDS</b>				
General funds	131,088	104,028	(171,626)	63,490
<b>RESTRICTED FUNDS</b>				
Lottery Main Grant	28,568	20,501	(46,064)	3,005
Postcode Places Trust	3,284	21,178	(6,806)	17,656
People's Health Trust, Great Yarmouth	1,921	16,671	(18,592)	-
Volunteer Co-ordinator	6,495	-	(6,495)	-
Paul Bassham Trust Community				
First Revenue Fund	-	2,000	-	2,000
Bishop of Norwich's Community Fund	-	1,000	-	1,000
Social Services Focus Groups	-	1,325	(1,325)	-
Norfolk Household Support Fund	-	3,000	(3,000)	-
Love Norfolk Fund	-	4,734	(4,734)	-
NCF - REN2	-	4,980	(4,980)	-
Boshier Hinton	-	2,000	(2,000)	-
Edward Gostling Foundation	-	4,869	(2,820)	2,049
Broadland Clinic	-	15,933	(10,346)	5,587
Norwich Consolidated Charities	-	19,138	(15,770)	3,368
Screwfix Grant	-	5,000	(5,000)	-
Nationwide Community Fund	-	40,902	(4,016)	36,886
W O Street Charitable Foundation	-	3,500	(3,500)	-
Total restricted funds	40,268	166,731	(135,448)	71,551
<b>Total funds 2024</b>	<b>171,356</b>	<b>270,759</b>	<b>(307,074)</b>	<b>135,041</b>

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 13 STATEMENT OF FUNDS (continued)

<b>2023</b>	<b>Brought forward</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>In/Out</b>	<b>£</b>
				<b>£</b>	
<b>UNRESTRICTED FUNDS</b>					
General funds	125,905	176,045	(171,708)	846	131,088
<b>RESTRICTED FUNDS</b>					
Lottery Main Grant	50,789	42,085	(64,306)	-	28,568
People's Health Trust, Diss Office	-	2,625	(2,625)	-	-
National Lottery Covid Support Adviser	3,826	-	(3,826)	-	-
Postcode Places Trust	15,571	-	(11,441)	(846)	3,284
Broadland Meridian - Mental Health and Wellbeing	3,247	-	(3,247)	-	-
People's Health Trust, Great Yarmouth	1,732	15,680	(15,491)	-	1,921
Norfolk Community Fund	1,400	10,865	(12,265)	-	-
Broadland Clinic	-	15,607	(15,607)	-	-
Volunteer Co-ordinator	-	10,000	(3,505)	-	6,495
Love Norfolk	-	4,000	(4,000)	-	-
Norfolk Household Support Fund	-	2,050	(2,050)	-	-
Anne French	-	1,000	(1,000)	-	-
Total restricted funds	76,565	103,912	(139,363)	(846)	40,268
<b>Total funds 2023</b>	<b>202,470</b>	<b>279,957</b>	<b>(311,071)</b>	<b>-</b>	<b>171,356</b>

The transfers relate to fixed assets which have been capitalised during the year and funded by restricted funds.

#### **RESTRICTED FUNDS DETAIL**

**Volunteer Coordinator** work was funded by the **National Lottery Community Fund** and ended in October 2023.

The **Healthy, Happy, Safe** community learning project was funded by **The National Lottery Community Fund** and ended in December 2023.

Support for **Cromer Advocacy Group** was funded by **The Boshier-Hinton Foundation** from June to December 2023.

**Norfolk Community Fund** funded:

**Household Support Fund Grants** to support people with rising food costs and winter difficulties and ended in March 2024.

**Advocacy Group venues** via the **Love Norfolk Fund**.

**Advocacy Group sessions** via **Bishop of Norwich's Community Fund** and **Paul Bassham Trust Community First Revenue Fund**.

**Social services focus groups** to explore the views of adults with learning disabilities.

**Ren2 Community Voices workshops** to explore the experiences of adults with learning disabilities relating to health research.

**Advocacy and Training Work** in Broadland Clinic is funded by **Hertfordshire Partnership Foundation Trust** and ends in June 2024.

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 13 RESTRICTED FUNDS DETAIL (continued)

The **Stop our friends dying too young** health screening and education project is funded by **Norwich Consolidated Charities** and ends in June 2024.

**Individual health screening support for women** is funded by the **Edward Gostling Foundation** and ends in August 2024.

**Improving Opening Doors Training Room** is funded by **The Screwfix Foundation** and ends in December 2024.

The Opening Doors **LGBT+ Project** is funded by **Postcode Places Trust** and ends in March 2025.

**Great Yarmouth Advocacy Group** is funded by **People's Health Trust** and ends in March 2025.

**Health Coproduction Work** is funded by **Norfolk and Waveney ICB** and ends in March 2025.

A **Money training and support** Project is funded by The MSE Charity and ends in March 2025.

Individual advocacy support is funded through a **Specialist Advocacy Support** contract with **Equal Lives** and ends in March 2025.

A **Tenancy Project** is funded by a **Nationwide Community Grant** and ends in December 2025.

The weekly **Diss Community Office** project was funded by **People's Health Trust** and ended in March 2022

A **Covid Support Adviser** is funded by the **National Lottery Community Fund** and ends in May 2022

A fortnightly online Wellbeing Wednesday group is funded by **Broadland Meridian Mental Health and Wellbeing Fund** and ends in November 2022

**Norfolk Community Fund** funded **Household Support Fund Grants** and a **Winter Resilience Programme** to support people with rising fuel and food costs and winter difficulties and ended in March 2023

A **Digital Inclusion Support Project** was funded by the **Anne French Memorial Trust** and ended in May 2022

#### UNRESTRICTED FUNDS

The unrestricted funds are available to be spent for any of the purposes of the charity.

## OPENING DOORS

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Fixed assets	-	10,389	10,389
Current assets	78,741	79,047	157,788
Creditors due within one year	(7,190)	(25,946)	(33,136)
	<u>71,551</u>	<u>63,490</u>	<u>135,041</u>
	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fixed assets	-	13,581	13,581
Current assets	40,268	132,356	172,624
Creditors due within one year	-	(14,849)	(14,849)
	<u>40,268</u>	<u>131,088</u>	<u>171,356</u>

#### 15 PENSION COMMITMENTS

At the year end the charity operated two defined contribution pension schemes, NEST Pension Scheme and St James's Place Pension Scheme. The assets of the schemes are held separately from those of the charity in independently administered funds. The total pension cost charge represents contributions payable by the charity to the funds and amounted to £6,420 (2023: £6,645). No amounts are outstanding at year end (2023: £Nil).

#### 16 OPERATING LEASE COMMITMENTS

At 31 March 2024 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2024 £	2023 £
<b>Amounts payable for land and buildings:</b>		
Within 1 year	8,650	-
Between 1 and 5 years	<u>24,148</u>	<u>-</u>
	<u>32,798</u>	<u>-</u>

## **OPENING DOORS**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**

#### **17 RELATED PARTIES**

In their roles as Trustees, the Trustees give their time and expertise freely without any form of remuneration or other benefit in cash or kind. However as part of their roles as self-advocates, 2 Trustees were paid involvement fees totalling £752 in the year ended 31 March 2024. In the year ended 31 March 2023, 3 Trustees were paid involvement fees totalling £1,230.

Trustees expenses were incurred during the year for travel totalling £3,344 for 3 trustees (2023: 3 trustees £1,273).

All payments made to trustees as self advocates are in line with the charity's constitution.

There were no other related party transactions (2023: none).