

REGISTERED COMPANY NUMBER: 03379241 (England and Wales)
REGISTERED CHARITY NUMBER: 1063434



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021
FOR
CHELTENHAM OPEN DOOR**

CHELTENHAM OPEN DOOR

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FOR THE YEAR ENDED 31 MAY 2021**

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CHELTENHAM OPEN DOOR

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MAY 2021**

TRUSTEES	Julie Kent - Chair Kevin Allen Enid Attenborough (resigned 14.7.20) Julie Brown (resigned 31.12.20) Nigel Church (appointed 14.7.20) Alasdair Garbutt (appointed 22.3.21) Jane Hanson (resigned 17.8.20) Eleanor O'Kane Margaret Tucker (resigned 6.10.20) David Wallace
REGISTERED OFFICE	39 Grosvenor Street Cheltenham Gloucestershire GL52 2SQ
REGISTERED COMPANY NUMBER	03379241 (England and Wales)
REGISTERED CHARITY NUMBER	1063434
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

CHELTENHAM OPEN DOOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The formal charitable objectives are to work in Cheltenham for the relief of poverty, hardship and distress among persons, married or unmarried, and not living in a family, being persons of a rootless way of life who are suffering social or emotional distress.

The aims of the Charity are to support vulnerable, disadvantaged, and lonely people who may be in poverty, hardship or distress. We do this by providing a friendly drop-in centre where we offer hospitality, warmth, food and support. Guests can discuss personal matters with experienced Staff. We can also refer them to specialist agencies with whom we work closely. We endeavour to create a positive environment where everyone is respected and receives all the support they may need.

How our Activities Deliver Public Benefit

The Trustees have due regard to guidance issued by the Charity Commission. All our activities focus on the relief of poverty, hardship and social or emotional distress and are undertaken to further our charitable purposes for the public benefit. We make no charge for any of our services and practise no discrimination, welcoming anyone who seeks our help.

Our service at 39 Grosvenor Street

Pre-Coronavirus we opened as a drop-in centre on Tuesdays, Wednesdays and Thursdays from 9.00am to 1pm, providing a light breakfast and a hot midday meal. On Sundays we served a cooked breakfast from 9.45am to 11.45am and provided a packed lunch. The provision of food is an important feature: some may initially visit us for food, then discover there are other types of support on offer.

Additionally, we provide:

- clothes and outdoor kit for those who need it;
- shower facilities with toiletries and towels;
- a leisure room with TV, for relaxation;
- laundry facilities;
- food parcels;
- companionship and respect;
- help and support, if sought, and consultations with outreach workers from expert agencies.

Adapting our service in 2020/2021 in light of Coronavirus

Open Door has continued to adapt to the ongoing situation with Coronavirus.

According to the tier in place at any one time, Staff have delivered food parcels to new and regular Guests or provided a hot food takeaway from the door.

For the takeaway service, Guests can collect a hot meal, pudding, drink and food parcel on Tuesdays, Wednesdays and Thursdays. Staff make time to talk to each guest: for some Guests, the friendly face and check in is the most important part of their day. This also gives Staff the chance to check whether Guests need referrals to other support or need extra items like toiletries, clothing or outdoor kit.

Due to the size of Open Door's current building, whilst social distancing remains in place, returning to indoor services is unlikely to be a safe option for our Guests, many of whom have conditions or lives which make them vulnerable. As a result of this and increased demand for services, the Trustees have been looking for new premises. At the time of writing, a suitable venue has been found and a Change of Use request has been approved by the Council. If successful, the premises will provide room for additional services and make social distancing more feasible. If the necessary changes to the building run to plan, we hope to be able to return to a more normal service at the new premises, seeing our Guests face to face, around the end of September 2021.

CHELtenham OPEN DOOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

OBJECTIVES AND ACTIVITIES

Those who benefited from our services

Guests include those who:

- have lost their jobs and cannot work or are unable to find work;
 - have mental health issues;
 - are in addiction or in programmes to get off alcohol or drugs;
 - are homeless, including those in temporary hostels or sleeping on friends' floors;
 - have recently been released from prison and need help to re-enter the community;
 - are isolated, lonely, or far from their families or roots.
- Since Coronavirus, have struggled financially as a result of the pandemic or who have had difficulty sourcing food

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our Guests

Our mix of Guests includes newcomers who have heard about our service from other users or outside agencies. They are often in crisis or going through a particularly unstable period in their lives.

There are those who have begun to move on, and who have found it possible to confide in others and reach out for support. Our Staff can provide a listening ear, encouragement and practical assistance with form filling, referral to appropriate agencies and on occasions going to an appointment with a Guest. These Guests may want help with making positive steps forward.

As their confidence rises, many want to 'give back' and offer their help as Volunteers. This process gives them a sense of purpose and self-worth and recognition of their achievements.

There are also those with mental health difficulties, those in difficult financial circumstances and those who are lonely or isolated. Many of our Guests attend on a regular basis, sometimes for many years. Our centre provides companionship and a warm friendly environment. Our approach is entirely non-judgemental; we encourage Guests to build trust and share their difficulties.

Our Staff liaise with specialist agencies to assist Guests to move on and our centre offers a safe environment for early contact. We work closely with P3, a community-based charity supporting people who are homeless or at risk of social exclusion, to access suitable accommodation, the YMCA, where many of our Guests are housed, and CGL who help those who seek assistance with drug and alcohol addiction.

Coronavirus has reduced the direct contact Staff and Volunteers can have with Guests; however, Staff make as much time as possible for each Guest visiting and continue to meet practical needs, be a friendly face and refer on to other agencies for additional support.

Provision of Meals

We continue to provide all our services free of charge. Demand prior to Coronavirus averaged 50 meals per day. Within a month of the takeaway service starting in June 2020, numbers had risen to an average of 80+ per day. After the strict lockdown between Christmas and April, takeaway numbers have climbed from an initial 50 to a current 70 meals per day. Some newer Guests who joined us during the pandemic have found life has returned somewhat to normal and they do not need extra support; most have returned for takeaways and seem likely to continue doing so.

Open Door's Sunday Service, which stopped when the pandemic started, has been suspended for the time being. Partly this is because the right cover cannot be found; latterly, the suspension has been informed by our future plans, where we hope to open for full days, Mondays to Fridays, providing a more consistent and fuller support programme.

Open Door continues to make use of surplus and donated food, in cooked meals and offered free to Guests on our "market" table outside. We continue to participate in the FareShare scheme - where for a monthly fee we receive deliveries of surplus 'fit for purpose' food from supermarkets and manufacturers.

CHELTENHAM OPEN DOOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Food Parcels

There has been a steady increase in demand for food parcels from Guests in temporary hardship, or who have found it difficult to manage. Prior to Coronavirus, Guests requested an average of 15 food parcels a week. This rose to around 30 per week, either delivered or requested, and has now reached a peak of around 40 parcels a week collected with hot food. The food provided is adapted for those without cooking facilities, where needed.

Open Door has, since the pandemic, been part of a group of other providers of food in Gloucestershire, for example other food banks and meal providers. This network has allowed us and other organisations to share surplus and request items and allowed us all to make best use of food resources and serve our different demographics well.

We are also very fortunate that various organisations such as supermarkets and churches and many individuals and families thought of those struggling during the pandemic and brought donations of dry food to 39 Grosvenor Street, requested collections or left items on a Staff member's drive. These all allowed us to make appropriate and generous food parcels to keep our Guests fed and well during the pandemic.

Clothing and Outdoor Kit

One small advantage of the pandemic has been the speedier housing, temporarily or permanently, of many of our Guests. This had led to reduced requests for 'street kit' such as tents and sleeping bags. Increased requests for food parcels have also meant much more room needed to be given over to dry food stocks. As a result, Open Door has temporarily suspended requests for clothing, housewares and street kit. When we move to bigger premises, we hope to retain 39 Grosvenor Street as a donations hub and store, feeding needed items through to the main premises. When this happens, we will return to accepting the items our Guests are likely to need, such as clothing. We keep our 'Donate' website page up to date so that donors know what our Guests need.

Summer Outing

Unfortunately, Coronavirus has prevented Open Door from running its annual trip. In July 2019 we had a summer trip to Weston-Super-Mare and the Guests loved lying on the beach, visiting the pier, ice cream and fish and chips. Social distancing rules look set to stay in place for some time, likely preventing us from running a 2021 trip. Staff, Guests and Volunteers are very much looking forward to a return to our happy summer outings in 2022!

Christmas Shelter

In July 2020, we started to think about how we might make our usual Christmas Shelter work. Our usual venue, St Luke's Hall, had precautions in place which were entirely necessary; however, we thought it would be unlikely we could ensure up to 100 Guests and Volunteers could follow them at all times and, again, the need to keep vulnerable Guests and volunteers safe was paramount. Staff explored numerous options including other venues but, in the end, decided the safest option was to offer a Christmas version of our takeaway service, the mechanics of which were already familiar to our Guests.

Staff offered Guests the choice of a delivered Christmas dinner and high tea, or the chance to collect it in person; 95% opted for the latter, probably so they would have friendly contact on the day. Staff ran a Christmas Eve and Christmas Day service from the door: on Christmas Eve, Simpsons, a local fish and chip shop, generously brought 85 portions for our Guests while staff provided 'posh puddings' and stockings. On Christmas Day, staff cooked a Christmas dinner for 100 Guests which they could take away along with a 'posh high tea'.

A local college provided Christmas cakes, a friend of Open Door organised the knitting of 85 mini stockings with food treat fillings, and donations for Christmas gifts poured in from individuals, families and organisations; Staff created 90 individualised Christmas bags with gifts to suit each particular guest. Feedback was wonderful; though it wasn't the same as our usual Christmas shelter, the decorated outdoor tent, Christmas music, silly Christmas jumpers, special food and personalised presents were a very welcome Christmas treat.

CHELLENHAM OPEN DOOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Premises

We lease our premises from Cheltenham Borough Council (CBC) under a long-term repairing lease which runs for 15 years from 1 February 2013 at an initial rental of £6,000 with a 5-yearly rent review. CBC allow us a rebate of 80% of the rent for which we are grateful.

As mentioned above, we are currently looking at relocating Open Door to new premises in autumn 2021. This would offer us more space and the opportunity to open for more hours, offering more activities.

Publicity

We publish two newsletters a year both in print and digitally; these are an important way to stay in touch with our supporters. These publications help us maintain contact with regular supporters, generate Volunteers for our Christmas Shelter and advertise ways to donate. Our Staff give talks and presentations to groups, schools and local organisations and maintain contact with the press. We have an up-to-date website and active Twitter feed promoting our mission and services.

Fundraising

The bulk of funding comes from individual and group donations following distribution of our Christmas leaflet. We are also indebted to many local companies and organisations who donate funding, food, and goods throughout the year.

PATRONS, TRUSTEES, STAFF AND VOLUNTEERS

Patrons

Our Patrons are Hon Ald Brian Cassin, Dr Samir Guglani, Martin Horwood, Lord Jones of Cheltenham, Ro Kaye, John Keighley, Alex Chalk MP, and Barbara Driver who all support us through raising awareness in the Cheltenham community.

We are saddened to report that Michael King, who played an active role at Open Door in the past, and latterly supported us as an Honourable Member, passed away earlier this year.

Trustees

A list of current Trustees is shown on page 1 of this Annual Report.

Staff

We thank our dedicated staff, Dennis Hewett, Sara Reader and Rosie Radford, who have given exceptional service over and above what might be expected; and who have, and continue to, support our Guests fantastically despite the challenges of Coronavirus.

Volunteers

Coronavirus has meant, in our small premises, a reduced number of Volunteers in the building. Some of our Volunteers have health conditions and have had to shield. We have been extremely glad of the help of our Trustees, most of whom have stepped into the breach, offering shifts to support Staff during the pandemic. We are enjoying the recent addition of some of our previous Volunteers and are looking forward to welcoming new Volunteers when we move to a new, larger premises.

We extend our grateful thanks to you all.

CHELTHENHAM OPEN DOOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2021

FINANCIAL REVIEW

Financial summary

Income for the year was £396,982, an increase of £222,681 from last year. Included in the income for the year is a legacy of £265,000. Excluding the legacy, income fell by £42,319 because of lower donations from corporates due to the COVID pandemic.

Costs reduced by £46,971 from £166,094 last year to £119,123 in 2020/21. The decrease is mainly due to a reduction of £35,000 in the provision for dilapidations this year compared with last.

Net income in the year was £277,859 compared with £8,207 in the prior year. Excluding the legacy, net income for the year was £12,859.

Principal funding sources

We rely entirely on the generous donations of individuals, businesses, voluntary groups, churches, and schools who support and encourage us in our work.

Reserves policy

The Trustees' policy is to hold a balance on the General Fund equivalent to at least one year's costs.

The balance on our General Fund on 31 May 2021 was £501,208.

FUTURE PLANS

The Trustees have developed a five-year plan for the charity.

The focus of this plan is to expand our service offering to Guests as well as being open 5 days per week.

New premises in Cheltenham have been located and we are currently in the process of negotiating a lease and planning the layout and equipment requirements, as well as recruiting additional staff for operations.

The five-year plan is funded for the first three years of operation; but it will require additional funds to support the increased costs of the operation from the fourth year onwards. To that end, one of the new recruits to the charity will be a Marketing Manager whose prime task will be to expand our donor base so that our income will cover the expected future costs.

The five-year plan will be reviewed by the Trustees, and it will be rolled forward by a year annually to ensure that the operations remain both an enhancement of services provided to Guests and financially viable.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by Guarantee and registered as a charity.

The company was incorporated on 30 May 1997 and is governed by its Articles of Association, as amended on 24 November 1998 and 11 December 2000.

Trustees

The Directors of the company are also charity Trustees for the purposes of charity law.

The Articles of Association require one third of the trustees retire by rotation at every annual general meeting.

But, if willing to act, a retiring Trustee is deemed to be reappointed if the vacancy has not been filled. New Trustees are appointed from those showing a keen interest in the charity's objects and who either possess specialist skills necessary for the running of operations or who act as volunteers in our work with service users. Each Trustee generally takes responsibility for monitoring activities in a specific operational area. Trustees are not remunerated for their Trusteeship aside from reimbursement of expenses incurred in carrying out their work.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

Trustees have considered the major risks to which the charity is exposed and have satisfied themselves that systems and processes are in place to manage those risks and to provide reasonable assurance against fraud and error.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Cheltenham Open Door for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on6/7/21..... and signed on its behalf by:


.....
Julie Kent - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHELTENHAM OPEN DOOR**

Independent examiner's report to the trustees of Cheltenham Open Door ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Roger Downes
FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

Date: 6TH JULY 2021...

CHELTENHAM OPEN DOOR

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MAY 2021

	Notes	Unrestricted funds £	Restricted funds £	31.5.21 Total funds £	31.5.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	396,554	-	396,554	173,808
Investment income	3	428	-	428	493
Total		396,982	-	396,982	174,301
EXPENDITURE ON					
Charitable activities	4				
Charitable		119,123	-	119,123	166,094
NET INCOME		277,859	-	277,859	8,207
RECONCILIATION OF FUNDS					
Total funds brought forward		223,349	-	223,349	215,142
TOTAL FUNDS CARRIED FORWARD		501,208	-	501,208	223,349

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

CHELTENHAM OPEN DOOR

**STATEMENT OF FINANCIAL POSITION
31 MAY 2021**

	Notes	31.5.21 £	31.5.20 £
FIXED ASSETS			
Tangible assets	9	15,000	5,830
CURRENT ASSETS			
Debtors	10	10,779	1,674
Cash at bank		524,582	258,413
		<u>535,361</u>	<u>260,087</u>
CREDITORS			
Amounts falling due within one year	11	(4,153)	(2,568)
NET CURRENT ASSETS		<u>531,208</u>	<u>257,519</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		546,208	263,349
PROVISIONS FOR LIABILITIES	12	(45,000)	(40,000)
NET ASSETS		<u>501,208</u>	<u>223,349</u>
FUNDS	14		
Unrestricted funds:			
General fund		501,208	223,349
TOTAL FUNDS		<u>501,208</u>	<u>223,349</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

CHELTENHAM OPEN DOOR

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on06/07/21..... and were signed on its behalf by:


.....
Kevin Allen - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicle - 25% on cost

Costs of building work on the leasehold property occupied by the charitable company are written off in the year in which they are incurred on the basis that they have no ongoing value to the charitable company.

Taxation

As a recognised charity, the company is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

CHELtenham OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

2. DONATIONS AND LEGACIES		
	31.5.21	31.5.20
	£	£
Donations and Gift Aid	131,554	173,808
Legacies	265,000	-
	<u>396,554</u>	<u>173,808</u>
3. INVESTMENT INCOME		
	31.5.21	31.5.20
	£	£
Deposit account interest	428	493
	<u>428</u>	<u>493</u>
4. CHARITABLE ACTIVITIES COSTS		
See details below.		
5. DIRECT COSTS OF CHARITABLE ACTIVITIES		
	31.5.21	31.5.20
	£	£
Staff costs	50,419	43,500
Grosvenor Street rent	6,000	6,000
Grosvenor Street running costs	5,740	4,622
Insurance	1,016	847
Food and guest expenses	28,900	19,402
Christmas costs	300	3,454
Office costs and publicity	6,792	2,314
Repairs and building works	6,730	41,291
Motor expenses	6,752	3,326
Dilapidations provision	5,000	40,000
Accountancy	1,474	1,338
	<u>119,123</u>	<u>166,094</u>
6. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
	31.5.21	31.5.20
	£	£
Depreciation - owned assets	3,583	1,716
Other operating leases	6,000	6,000
	<u>9,583</u>	<u>7,716</u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2021

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2021 nor for the year ended 31 May 2020.

Trustees' expenses

No expenses were re-imbursed to the trustees in the year (2019: £83).

8. STAFF COSTS

	31.5.21	31.5.20
	£	£
Wages and salaries	50,419	43,500
	<u>50,419</u>	<u>43,500</u>

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

	31.5.21	31.5.20
	3	3
Administration staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Motor vehicle £
COST	
At 1 June 2020	6,996
Addition	18,000
Disposal	(6,996)
At 31 May 2021	<u>18,000</u>
DEPRECIATION	
At 1 June 2020	1,166
Charge for year	3,583
Eliminated on disposal	(1,749)
At 31 May 2021	<u>3,000</u>
NET BOOK VALUE	
At 31 May 2021	<u>15,000</u>
At 31 May 2020	<u>5,830</u>

CHELTENHAM OPEN DOOR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Accrued income	9,730	1,024
Prepayments	1,049	650
	<u>10,779</u>	<u>1,674</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.21	31.5.20
	£	£
Trade creditors	1,385	738
Social security and other taxes	1,086	482
Other creditors	200	110
Accrued expenses	1,482	1,238
	<u>4,153</u>	<u>2,568</u>

12. PROVISIONS FOR LIABILITIES

	31.5.21	31.5.20
	£	£
Provision for dilapidations	45,000	40,000

The dilapidations charge for the year is based on a report by Bevans Chartered Surveyors that calculates the cost of restoring the premises at 39 Grosvenor Street to its condition at the start of the lease at the year end. Further provisions will be made in each year's financial statements up to the end of the current lease to recognise additional dilapidations.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

All of the net assets at 31 May 2021 relate to unrestricted funds.

14. MOVEMENT IN FUNDS

	At 1.6.20	Net movement in funds	At 31.5.21
	£	£	£
Unrestricted funds			
General fund	223,349	277,859	501,208
	<u>223,349</u>	<u>277,859</u>	<u>501,208</u>
TOTAL FUNDS	<u>223,349</u>	<u>277,859</u>	<u>501,208</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	396,982	(119,123)	277,859
	<u>396,982</u>	<u>(119,123)</u>	<u>277,859</u>
TOTAL FUNDS	<u>396,982</u>	<u>(119,123)</u>	<u>277,859</u>

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021**

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.19 £	Net movement in funds £	Transfers between funds £	At 31.5.20 £
Unrestricted funds				
General fund	105,099	42,403	75,847	223,349
Property and Development Fund	75,847	-	(75,847)	-
	<u>180,946</u>	<u>42,403</u>	<u>-</u>	<u>223,349</u>
Restricted funds				
The Pret Foundation Trust	3,208	(3,208)	-	-
Charles Irving Trust	30,988	(30,988)	-	-
	<u>34,196</u>	<u>(34,196)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>215,142</u>	<u>8,207</u>	<u>-</u>	<u>223,349</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	174,301	(131,898)	42,403
Restricted funds			
The Pret Foundation Trust	-	(3,208)	(3,208)
Charles Irving Trust	-	(30,988)	(30,988)
	<u>-</u>	<u>(34,196)</u>	<u>(34,196)</u>
TOTAL FUNDS	<u>174,301</u>	<u>(166,094)</u>	<u>8,207</u>

Purpose of designated and restricted funds

The Property and Development Fund comprised amounts set aside by the trustees to be applied to capital works and major repairs and on new projects within the charitable objects, particularly with regard to enhancing the welfare of beneficiaries. Last year the trustees decided that the Fund could be released to General Fund following the creation of a provision for dilapidations in the year to 31 May 2020.

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**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2021**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2021.

16. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

Under the terms of the Memorandum of Association, the liability of each member is limited to a maximum of £10 in the event of the winding up of the company.