

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 2022
FOR
CHELTENHAM OPEN DOOR

CHELTENHAM OPEN DOOR

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FOR THE YEAR ENDED 31 MAY 2022**

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CHELTENHAM OPEN DOOR
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MAY 2022

TRUSTEES

Julie Kent
Kevin Allen (resigned 5.11.21)
Nigel Church
Alasdair Garbutt
Eleanor O'Kane
David Wallace (resigned 8.7.21)
Cheryl Whiting (appointed 1.12.21)

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

CHELTHENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

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 2022. 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 Unit 3, St George's Business Park, Alstone Lane

We opened our new Guest Centre in Alstone Lane on 24 December 2021 to launch our Christmas shelter from 24-26 December 2021. We then reopened on 11 January 2022 for service on Tuesdays, Wednesdays and Thursdays. From 20 June 2022 we opened on Mondays in order to provide four days a week of service.

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;
- laundry facilities;
- food parcels;
- companionship and respect;
- activities such as art and crafts, qigong and circus skills;
- help and support if sought and consultations with outreach workers from expert agencies.

Moving to a larger Guest Centre in 2020/2021 and offering more services

Until December 2021, Open Door adapted to the ongoing situation with Coronavirus. According to the tier in place at any one time, Staff delivered food parcels to new and regular Guests or provided a hot food takeaway from the door of our former premises at 39 Grosvenor Street.

For the takeaway service at Grosvenor Street, Guests collected a hot meal, pudding, drink and food parcel on Tuesdays, Wednesdays and Thursdays. Staff made time to talk to each guest: for some Guests, the friendly face and check-in was and is the most important part of their day. This also gave Staff the chance to check whether Guests needed referrals to other support, or required extra items such as toiletries, clothing or outdoor kit.

The limiting size of Open Door's building at 39 Grosvenor Street, coupled with increased demand for services, led the Trustees to look for new premises. A suitable venue at Unit 3, St George's Business Park, Alstone Lane was found, and a Change of Use request was approved by the Council. Following a period of refurbishment, the premises opened for our Christmas Shelter before opening in January 2022 for a three-day per week face-to-face service. From 20 June 2022, the Guest Centre opened four days a week - Mondays to Thursdays.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

OBJECTIVES AND ACTIVITIES

Moving to a larger Guest Centre in 2020/2021 and offering more services - continued

The new premises provides room for additional services and activities. The extra space and additional Staff and Volunteers have allowed us to add activities, for example bingo, art and qigong, and Staff continue to develop the programme of offerings. The new premises also has a pool table, which has been a great source of fun for Guests, as well as outdoor space, which we intend to develop in the coming years. At the moment, Guests can relax at tables or on beanbags outside and enjoy basketball and table tennis.

Staff and Volunteers have noticed that the increased space has had an impact on the interaction between Guests and Staff/Volunteers. Guests appear to be sharing more about their lives and asking for more - and different - help. We have also seen an increase in female Guests, perhaps because our new premises is less crowded and more accessible, which makes it easier to engage with Staff and Volunteers.

Our new location has attracted new Guests from local supported accommodation and from areas previously a considerable trek from Grosvenor Street, including from Arle, St Mark's, and Hester's Way. We hope to publicise our services more widely in these areas to ensure we are able to help as many people as possible, especially with the significant cost of living increase negatively impacting on people's lives and wellbeing.

Open Door is now located right by P3, a community-based charity supporting people who are homeless or at risk of social exclusion. This has allowed the Open Door team to work even more closely with P3, responding quickly to P3's service users' needs and referring Guests to P3 when needed.

Those who benefit 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;
- have struggled financially as a result of the pandemic or who have had difficulty sourcing food.

Our new Donations Hub

We have kept our old premises at 39 Grosvenor Street as a Donations Hub. Its town centre location provides a convenient place for donors to drop off donations. The Donations Hub is open twice a week and manned by a Donations Co-ordinator and a team of Volunteers. At the Hub, food and other donated items are sorted and stored, and food parcels are prepared.

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.

CHELTENHAM OPEN DOOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022

ACHIEVEMENTS AND PERFORMANCE

Charitable activities - continued

Our Guests - continued

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.

Provision of Meals

Our chef offers a help-yourself breakfast of cereals, toast and spreads, supplemented with items donated that week: fruit, yoghurts, pastries and sometimes bacon or sausage sandwiches. He provides a hot, two-course lunch at 12pm each day. The relationships he has built up with restaurants and businesses mean he is often able to offer extra food for Guests to eat in the evenings, or a 'treat' to enjoy during the day. He is assisted by regular Volunteers who help prep, cook, serve and clean down.

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. In our new premises, numbers started at around 50 per day; at time of publication they have peaked at 70 per day. Some newer Guests who joined us during the pandemic found life has returned somewhat to normal and they do not need extra support; most have continued to visit for meals and food parcels and seem likely to continue doing so.

Open Door's Sunday service, which ceased 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 wider 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'. 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. Our chef has created new relationships with various growers, restaurants and companies and now regularly receives home-grown vegetables and food surplus from restaurants.

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 60 parcels a week. The food provided is adapted for those without cooking facilities and for those with special dietary requirements.

Open Door has, since the pandemic, been part of a group of 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 were very fortunate that various organisations, including supermarkets, 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. Though donations have since dropped, we remain indebted to those who continue to remember our Guests when out shopping. These donations allow us to make appropriate and generous food parcels to keep our Guests fed and well.

Clothing and Outdoor Kit

One small advantage of the pandemic was the speedier housing, temporarily or permanently, of many of our Guests. This led to reduced requests for 'street kit' such as tents and sleeping bags. Increased requests for food parcels also meant much more room needed to be given over to dry food stocks. As a result, Open Door temporarily suspended requests for clothing, housewares and street kit over the pandemic.

CHELTHENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

ACHIEVEMENTS AND PERFORMANCE

Charitable activities - continued

Clothing and Outdoor Kit - continued

Since moving to a bigger premises face-to-face services have returned, Guests have again needed street kit, clothing, towels etc and we have resumed accepting these at our Donations Hub. The Hub receives requests from Staff and items such as clothing, tents and toiletries are sent up as needed. We keep our donation web page up to date, so donors understand what our Guests need.

Summer Outing

Unfortunately, Coronavirus prevented Open Door from running its annual trip in 2021. However, we are now planning a trip to Weston-Super-Mare on 3 July 2022. This has proved a popular choice in the past, with Guests relaxing on the beach, visiting the pier and enjoying ice cream and fish and chips. Staff, Guests and volunteers are very much looking forward to a return to our happy summer outing in 2022!

Christmas Shelter

Due to social distancing rules, Christmas 2020 was held as a takeaway service, with Christmas lunch, high tea and gifts boxed and bagged for our Guests to enjoy at home. In 2021, we were able to open our new premises in time for Christmas. Guests enjoyed breakfast, lunch and dinner (including a full Christmas lunch with all the trimmings), games, quizzes and prizes and even had a visit from Father Christmas! Everyone was well fed and received presents.

The Guests were very glad to again have somewhere to be and belong at Christmas, and the Staff and Volunteers were very happy to have them back with us. In the past, we have used St Luke's Church Hall for our Christmas shelter. Our bigger premises means we are able to hold the shelter in our own venue. This provides familiarity for Guests and significantly reduces the work of moving between two sites over the Christmas period.

Premises

As mentioned above, we have relocated Open Door's Guest Centre to Alstone Lane to gain more space and the opportunity to open for more hours, with more activities and services.

We lease our Donations Hub premises at 39 Grosvenor Street 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.

We lease our Guest Centre premises at a commercial rent under a 10 year lease that commenced on 31 August 2021.

Publicity

Our main channels of communication are print and digital newsletters, a frequently updated website and active Twitter and Instagram feeds. These help us maintain contact with regular supporters. They also generate Volunteer applications, outline ways to donate, and promote our ethos, mission and services.

Our Staff and Trustees give talks and presentations to groups, schools, local organisations and businesses and respond to press requests.

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.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022

ACHIEVEMENT AND PERFORMANCE
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.

Trustees

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

Staff

With bigger premises and increased opening times, Trustees decided to expand the Staff team. Our longest-standing member of Staff, Sara Reader, retired at the beginning of December 2021, and will be greatly missed. The new role of Guest Coordinator, created to cover Sara's retirement, has been taken up by Heather Ellery, who brings a wealth of experience in the management of training for those in and leaving prison.

Our long-term volunteer Grania Maynard, has become the Donations Co-ordinator and has done great work organising our former premises into a Donations Hub. Dennis Hewett continues to work hard organising our transport and premises. Rosie Radford, our former chef, is now our Operations Manager. Rosie's previous role has been taken by our new chef, Marc Davies, who has brought longstanding experience in commercial kitchens. He has made excellent new links with other organisations to increase our food donations. We thank our dedicated Staff, who work hard to support our Guests and who create a welcoming, no-judgemental space for them.

Volunteers

In our small previous premises, Coronavirus meant we had to have a reduced number of Volunteers.

In the run up to opening our new premises, we advertised for new Volunteers and met and trained a cast of eager new faces. These Volunteers are an integral part of our day-to-day running, and we feel extremely fortunate to have recruited so many dedicated, friendly and professional people to assist our Guests.

Volunteers build food parcels, distribute food parcels and toiletries, make calls for Guests, fill in forms, run activities and lend a listening ear. We are very grateful for their warm, welcoming, thoughtful care of our Guests, and we could not offer the level of service we do without them.

We extend our grateful thanks to them all.

FINANCIAL REVIEW

Financial summary

Income for the year was £140,132, a reduction of £256,850 from last year. Last year's income included a legacy of £265,000. Excluding the legacy from last year, income increased by £8,150.

Costs increased by £69,025 from £119,123 last year to £188,148 in 2021/22. The increase is due to the cost of the new premises and new Staff.

Net expenditure in the year was £48,016 compared with net income of £277,859 in the prior year.

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 2022 was £453,192.

CHELTENHAM OPEN DOOR

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2022

FUTURE PLANS

We are considering a move to offering a 5-day-a-week service as demand and staff resources permit. We moved to a four-day service in June 2022 and will monitor the impacts of this before making a decision to expand our service further.

Offering guests opportunities to participate in a broader range of recreational activities and wellbeing services is part of our plan for development. This would include cultural and social group trips as well as increased Guest services delivered by external providers, such as hairdressers, chiropodists, creative industries, and holistic therapists. To support this plan, in July 2022 we applied for a grant from Zurich Community Trust and will continue to explore funding opportunities.

To address the fact that many of our guests do not have the means to access technology and to improve IT literacy among our guests, we are aiming to purchase four laptops with headsets through external funding. This is currently part of our grant application with the Zurich Community Trust.

Our new premises gives us the opportunity to raise funds and awareness by hosting business breakfasts and other community events. Promoting the Guest Centre itself is now part of our marketing plan.

The Trustees are developing the model for encouraging food bank donations with the launch of branded donation boxes and bins, distributed to individuals and businesses. On the back of a successful launch of the smaller-sized donation boxes through business networking groups, we will launch the large 'bin' style donation points in the second part of 2022 with help from the local business community.

Facilitated by our new location and increased staff team, we will work increasingly closer with county-based agencies and businesses to increase the impact of our service provision. Our aim is to create greater positive impact for Guests and the wider community, examples include helping to reduce food waste, creating smooth pathways to accessing relevant help for those in need and offering more volunteering opportunities for businesses and individuals.

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. The Trustees reviewed and updated the Articles of Association during the year in line with current best practice.

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.

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).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued


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 on 12th October 2022 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 2022.

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

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: 21 October 2022

CHELTENHAM OPEN DOOR

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2022**

	Notes	31.5.22 Unrestricted fund £	31.5.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	139,689	396,554
Investment income	3	443	428
Total		<u>140,132</u>	<u>396,982</u>
EXPENDITURE ON			
Charitable activities	4		
Charitable		188,148	119,123
NET INCOME/(EXPENDITURE)		(48,016)	277,859
RECONCILIATION OF FUNDS			
Total funds brought forward		501,208	223,349
TOTAL FUNDS CARRIED FORWARD		<u><u>453,192</u></u>	<u><u>501,208</u></u>

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 2022

	Notes	31.5.22 Total funds £	31.5.21 Total funds £
FIXED ASSETS			
Tangible assets	9	51,355	15,000
CURRENT ASSETS			
Debtors	10	11,537	10,779
Cash at bank		469,548	524,582
		<u>481,085</u>	<u>535,361</u>
CREDITORS			
Amounts falling due within one year	11	(25,498)	(4,153)
NET CURRENT ASSETS		<u>455,587</u>	<u>531,208</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		506,942	546,208
PROVISIONS FOR LIABILITIES	12	(53,750)	(45,000)
NET ASSETS		<u>453,192</u>	<u>501,208</u>
FUNDS	13		
Unrestricted funds:			
General fund		453,192	501,208
TOTAL FUNDS		<u>453,192</u>	<u>501,208</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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.

CHELTENHAM OPEN DOOR

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2022

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 on 12th October 2022 and were signed on its behalf by:


.....
Alasdair Garbutt - Trustee

The notes form part of these financial statements

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

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.

Leasehold improvements	- 20% on cost
Motor vehicle	- 25% on cost

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

All of the charity's funds are unrestricted.

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

2. DONATIONS AND LEGACIES

	31.5.22	31.5.21
	£	£
Donations and Gift Aid Tax	139,689	131,554
Legacies	-	265,000
	<u>139,689</u>	<u>396,554</u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

3. INVESTMENT INCOME

	31.5.22	31.5.21
	£	£
Interest income	443	428
	<u>443</u>	<u>428</u>

4. CHARITABLE ACTIVITIES COSTS

See details below.

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.22	31.5.21
	£	£
Staff costs	76,738	50,419
Rent payable	23,253	6,000
Property running costs	12,908	5,740
Insurance	1,122	1,016
Depreciation of improvements	7,200	-
Food and guest expenses	22,730	29,200
Office costs and publicity	4,133	4,911
Repairs and building works	3,464	6,730
Motor expenses	3,063	3,169
Depreciation of vehicles	4,500	3,583
Dilapidations provision	8,750	5,000
Property set up costs	12,984	-
Training and compliance	5,953	1,881
Accountancy	1,350	1,474
	<u>188,148</u>	<u>119,123</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.22	31.5.21
	£	£
Depreciation - owned assets	11,700	3,583
Other operating leases	23,253	6,000
	<u>34,953</u>	<u>9,583</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2022 nor for the year ended 31 May 2021.

Trustees' expenses

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

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

8. STAFF COSTS

	31.5.22	31.5.21
	£	£
Wages and salaries	76,738	50,419
	<u>76,738</u>	<u>50,419</u>

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

	31.5.22	31.5.21
Administration staff	4	3
	<u>4</u>	<u>3</u>

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

The figures stated above are inclusive of employer's National Insurance and pension contributions.

9. TANGIBLE FIXED ASSETS

	Leasehold improvements £	Motor vehicle £	Totals £
COST			
At 1 June 2021	-	18,000	18,000
Additions	48,055	-	48,055
	<u>48,055</u>	<u>18,000</u>	<u>66,055</u>
At 31 May 2022	48,055	18,000	66,055
DEPRECIATION			
At 1 June 2021	-	3,000	3,000
Charge for year	7,200	4,500	11,700
	<u>7,200</u>	<u>7,500</u>	<u>14,700</u>
At 31 May 2022	7,200	7,500	14,700
NET BOOK VALUE			
At 31 May 2022	40,855	10,500	51,355
	<u>40,855</u>	<u>10,500</u>	<u>51,355</u>
At 31 May 2021	-	15,000	15,000
	<u>-</u>	<u>15,000</u>	<u>15,000</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Gift Aid Tax recoverable	8,367	9,730
Prepayments	3,170	1,049
	<u>11,537</u>	<u>10,779</u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.22	31.5.21
	£	£
Trade creditors	4,286	1,385
Social security and other taxes	620	1,086
Other creditors	17,471	200
Accrued expenses	3,121	1,482
	<u>25,498</u>	<u>4,153</u>

12. PROVISIONS FOR LIABILITIES

	31.5.22	31.5.21
	£	£
Provision for dilapidations	<u>53,750</u>	<u>45,000</u>

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 are being made in each year's financial statements up to the end of the current lease to recognise additional dilapidations.

The Trustees determined that it was appropriate for there to be a similar provision in respect of the property at Alstone Lane.

13. MOVEMENT IN FUNDS

	At 1.6.21	Net movement in funds	At 31.5.22
	£	£	£
Unrestricted funds			
General fund	501,208	(48,016)	453,192
TOTAL FUNDS	<u>501,208</u>	<u>(48,016)</u>	<u>453,192</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	140,132	(188,148)	(48,016)
TOTAL FUNDS	<u>140,132</u>	<u>(188,148)</u>	<u>(48,016)</u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for 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
TOTAL FUNDS	<u>223,349</u>	<u>277,859</u>	<u>501,208</u>

Comparative 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
TOTAL FUNDS	<u>396,982</u>	<u>(119,123)</u>	<u>277,859</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2022.

15. 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.