

Open Door

at the heart of our community

since 1995



ANNUAL REPORT

2022



OPEN DOOR EXMOUTH

(A company limited by guarantee)

ANNUAL REPORT & FINANCIAL STATEMENTS for the year ended 31 December 2022

Charity Registration Number: 1094599
Company Registration Number: 04543199

Thompson Jenner LLP
Independent Examiner
1 Colleton Crescent
Exeter
Devon
EX2 4DG



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Reference and Administrative Details

The organisation is a charitable company limited by guarantee, number 04543199, incorporated in England and Wales on 24th September 2002 and registered as a charity, numbered 1094599, on 14th November 2002.

Registered Office: The Open Door Centre, Church Street, Exmouth, Devon. EX8 1PE

Independent Examiner: Thompson Jenner LLP, Independent Examiner, 1 Colleton Crescent, Exeter. Devon. EX2 4DG

The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. Under those Articles, all the original Trustees/Directors retired at the first AGM and have submitted themselves for re-election. Thereafter, one-third have retired by rotation each year.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 January 2019).

The objectives of the charity are a) to relieve persons who are in conditions of need or hardship, or who are aged or sick, and to relieve the distress caused thereby in Exmouth in the county of Devon and in such other parts of the United Kingdom, or the world, as the Trustees may from time-to-time see fit and b) to advance education by such means as the Trustees may consider appropriate, including by means of establishing and operating any educational establishment or establishments in the said location and in such other parts of the United Kingdom or the world as the Trustees from time-to-time think fit and c) to demonstrate the Christian faith in accordance with the ethos statement appearing in the schedule hereto in the said location and in such parts of the United Kingdom or in the world as the Trustees may from time-to-time think fit.

Management Committee

Directors who served during the year:

Mr D Fulls – Chair (resigned July 22)

Mrs D Conduit – Chair (from July 22)

Mrs L Burgess (Treasurer resigned Sept 22)

Mr N Jackson (Treasurer from Sept 22)

Mr P Chalkley

Mrs K Ranft

Mrs A Wynne

Mr D Rees (resigned Sept 22)

Mrs S Rees (resigned Sept 22)

Mrs F Bolt (from Sept 22)

Mr P Stiff (from Sept 22)

Dr R Ferns (from Nov 22)

Mr J Russell (from Nov 22)

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

FINANCIAL REVIEW

The income generated for the year was £232,294

The expenditure for the year totalled £239,007

This resulted in a deficit for the year of £6,713

Reserves

The reserves held at 31st December 2022 totalled £102,858, broken down between Unrestricted Funds of £55,179 and Restricted Funds of £47,679

Unrestricted reserves are made up of donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds. These year-end reserves totalled £55,179

Restricted reserves are made up of funds received for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs. These year-end reserves totalled £47,679 broken down as follows:

Community Craft Room: £174	Parent Hub: £500	Community Cafe: £25,644
Community Hub: £18,000 (Parent Hub, Community Cafe and Craft Room)		
ICE (now Haven): £361	Warm Space: £3,000	

The trustees continue to monitor the level of reserves the charity holds with the aim to hold unrestricted funds to support six months running costs for core activities. These have been identified as £130,000.

Post year-end (January 2023), the Board approved a designated fund within the unrestricted funds, as a minimum amount to cover the controlled reduction of activities or closure of Open Door Exmouth. This has been estimated to be £41,500. The level of unrestricted reserves is therefore significantly below the target of 6 months but is above the minimum level for consideration of reducing activities/closure.

The budget set for 2023 aims to spend the restricted funds and build up the balance of unrestricted funds to around £90,000 whilst accepting that depending on how funding is received, the unrestricted funds may be lower than this.

This is still below the target of 6 months expenditure but given the economic climate this is to be expected. During 2023 the Board will establish a 3 year business plan which will include a review of how long it will take to build up to the unrestricted reserve fund target.



STATEMENT BY THE CHAIR OF TRUSTEES

I am delighted to be presenting my first report as Chair of Open Door Exmouth on behalf of my fellow trustees. What a year it's been, 2022 can be summed up as a year of change and transformation.

We are grateful to Lisa who has taken on her new role as Chief Executive with passion, professionalism, commitment and an open heart, successfully turning her hand to many new things in the name of learning and making things happen.

We also acknowledge and appreciate the wonderful team at Open Door, both staff and volunteers who got services up and running in the wake of the Covid-19 pandemic, ensuring we were able to serve even more people in our community who are vulnerable and in need. New services have become established and grown over the year, including Parent Hub and the Craft Room. Men's Shed has seen a change in its leadership model and is pursuing opportunities to grow, so more people can access and benefit from the activities on offer.

During the year we said heartfelt goodbyes to four of our Project Leaders: Barbara, David, Peter and Claire. We also said farewell to several long-standing trustees: Daryl Fulls, Chair over recent years, Lin Burgess, Dave Rees and Sue Rees.

Open Door is eternally grateful to these colleagues, who saw the charity through the recession and the pandemic. Their excellent stewardship enabled Open Door to deliver services and support to increasing numbers of people as the cost-of-living crisis started to hit and charity funding became more difficult to access. We have been blessed with, and welcomed, five new trustees; Nick Jackson, Fiona Bolt, Peter Stiff, Rob Ferns and Jeff Russell. They all bring passion, heart, and a breadth and depth of experience into the charity and have picked up the baton to take Open Door into the future.

We also welcomed 23 new volunteers which has been critical in re-establishing existing services, and launching and embedding new ones, to meet the growing needs within Exmouth.

This report is about acknowledging and thanking the people who provide leadership and oversight to the charity, those who deliver our services as well as our partners, funders and of course our customers and the clients we serve.

I am sure 2023 will present many challenges and opportunities; it will be exciting to see what lies ahead for Open Door Exmouth as we build on last year.

Dianne Conduit

Chair of Trustees, Open Door Exmouth



STATEMENT BY THE CHIEF EXECUTIVE OFFICER

Many would say there wasn't a lot to smile about in 2022. Quite honestly, there were times behind the scenes, when the smiles turned in to worried looks. Although we anticipated a bumpy journey coming out of the pandemic, nothing could have prepared us for such a significant rise in need, impacted by the increase in the cost-of-living. This coincided with a reduced number of volunteers, one third of whom had decided not to return with Covid-19 still circulating. We also faced our own food and fuel cost increases and a reduction in grant funding. Not a lot to smile about. But the Open Door team are an extraordinary bunch of people, who never fail to bring a little sunshine, even on the dullest of days. Not an hour went by when they didn't make a difference to someone who needed hope and a friendly face. This team are the true

heroes of the organisation. By the middle of 2022 we had used nearly two months of our reserves and were grateful to have six months of reserves in place for such a time as this. In November and December we saw an increase in local support, with our #1000 meals Christmas campaign generating over £9000 in donations. We finished the year better than expected, although the amount of unrestricted funds is lower than we would like. We remain hugely grateful to our regular supporters, local churches and funders, without whom we couldn't do what we do.

7897 people benefitted from Open Door's services in 2022, which is 22% of Exmouth's population. We can proudly say that Open Door continues to be at the heart of our community.

Lisa Pike
CEO, Open Door Exmouth

COMMUNITY HUB



The Open Door Community Hub provides a variety of services Monday-Friday with the aim to open 6 days/week in 2023. The Hub is in Exmouth town centre, and offers services and support across the age groups.

In 2022, the Community Hub received a total of 11,465 visits.

Across each service, the support needs of our beneficiaries included: mental health, domestic abuse, food and fuel poverty, housing issues, addictions, parenting issues, social anxiety, loneliness, physical health issues and benefits help.



"I wouldn't be here without you. I now have a reason to get up in the morning"



"My mental health has been poor in the past and this group really helps"



"Parent hub feels like a warm hug when you come in"



2420

uses of the
community fridge

7058

beneficiaries

913

free meals
given away

In the post-pandemic climate, many of our older customers were hesitant about mixing with others at the start of 2022. Consequently, numbers into the café were lower than in previous years. However, footfall soon increased, with numbers higher than ever during August, and then again between October to December, as more people faced the impact of rising costs. The number of free meals and uses of the Community Fridge rose as we saw more people struggling to feed themselves and their families. In 2022 we gave away 15,554Kg of food through our Community Fridge. We experienced an increase in clients requiring 1:1 support, particularly from those arriving from out of area. This resulted in an increase in homelessness and with no 'Safe Sleep' provision in Exeter this year, there were more homeless clients requiring our input and support in the latter part of the year. We received 10,433 visits to the café in 2022 and our support team provided 856 individual support sessions. We saw an increase in individuals struggling with addictions and with

mental health issues. Many of our more vulnerable and transient clients were not engaging with health and support services. By partnering with the Public Health Outreach Team we provided a variety of health clinics in the second half of the year, including Covid Vaccinations, Drug & Alcohol, Oral Health and Sexual Health clinics. We continue to work closely with the local police, Exmouth Food Bank and Exeter Community Energy. We are very proud of how our café continues to provide a safe and welcoming space to many older and socially isolated people. On Christmas Day we shared a wonderful lunch with 27 local people, who would have otherwise spent the day on their own.

2022 compared to pre-Covid:

28% increase in those needing 1:1 support

50% increase in 1:1 support sessions

60% increase in free meals

188% increase in use of showers

16% increase in use of laundry

41% increase in need for clothing

96% increase in need for sleeping bags



94%

attend for
social contact

115
beneficiaries

82%

say it's been good for
their mental health

Having started as an outreach pilot project in 2019, the Community Craft Room tripled its impact in 2022, by introducing new services within the Community Hub. At the start of the year we initiated craft sessions on Tuesday mornings for Afghanistan Refugee women. Over the following months numbers steadily increased and the group is now established and thriving. We have seen a steady flow of newcomers, in addition to others moving on to find new homes and jobs in other areas of the country. A core group of 12-13 women are faithful attendees and always invite new arrivals to the group, which has been named 'Ariana' by the women. The weekly sessions are the perfect place to practise English, make friends, and share and learn new craft skills. We have noticed that our attendees are opening up more about their lives, as trust and relationships have developed.

Tuesday afternoons saw the introduction of a new pilot Craft Café providing an alternative warm space for new beneficiaries during the cold winter months.

The Wednesday outreach Craft Room continues and has seen a steady increase in social-prescribing referrals in 2022, particularly from the Mental Health Team. The group provides a safe and welcoming space for those who are socially isolated, socially anxious and/or struggling with their mental or physical health. Several people initially attended with a support worker, but now attend independently; others have developed friendships and look out for each other in times of need. One attendee invited two others, who were on their own, for Christmas Lunch. When the same attendee had a fall, others rallied around providing meals and lifts.

Across the different craft groups, all the attendees have helped to create a covering for one of our sound boards. Each crafted heart says 'Welcome' in a variety of languages including Ukrainian, Dari, Pashto, French, Xhosa, Italian and Spanish. The aim is that the board gives a special welcome to everyone who walks into the Community Hub, wherever they are from (see picture).



1116

items given away
through the baby Bank



369
beneficiaries



51%

parents say they
are struggling

Parent Hub developed during lockdown in response to parent feedback. During 2020-2021, the team primarily focused on providing 1:1 support to families who were struggling as a result of the pandemic. In 2022, we listened to local families once more and, in April, we launched 'Parent Hub Café' as a new service from our Community Hub.

The objectives of the service are based on our own TLC approach of Transforming, Learning and Creating:

- **Transforming** journeys taken together with parents, providing encouragement, knowledge and resources, so families feel equipped to respond to challenges they face as a parent and find a renewed sense of hope.
- **Learning** from each other in a welcoming space, where children can play and everyone can access a creative activity, workshop, baby bank or 1:1 parent care appointment, depending on their need.

- **Creating** a culture that acknowledges each parent is on their own journey, championing each other and identifying that every parent is a specialist in their child's life.

The Parent Hub Café currently runs once per week, providing a Baby Bank facility, play spaces for little ones, access to the Community Fridge and 1:1 support. We invite specialists and health professionals to meet with parents, and provide useful workshops and information sessions. Many parents share with us how they struggled during the pandemic, and are welcoming a safe and friendly place where they can mix with other parents and children, whilst receiving support. Since its launch, 719 parents and children have visited the Parent Hub Café and over half have received free nappies and/or baby clothes from the Baby Bank; 45% of families are struggling to feed their families and have received food from the Community Fridge.

Community Cafe



"In a time of need I received some very valued advice and help."

Craft Room



'Friendly people who are very kind and understanding. Helps my anxiety and depression and prevents me becoming too isolated. Thank you!'

Parent Hub



'Parent Hub is like going to your mums and offloading after a tricky day'

Men's Shed



"I've been given loads of encouragement, help and laughs"

Haven



'Mentoring has helped me to understand more about myself and my mental wellbeing.'



82%

benefit from the
social contact

125

beneficiaries

76%

of men have learnt
new skills

Men's Shed is now in its eighth year and continues to make a positive difference to the mental health and wellbeing of men within our community, particularly those who are retired. Many of the attendees are appreciative of the social contact, especially those who live alone due to divorce or bereavement. Several men live with a partner who has a physical or mental illness. In some cases, the men are experiencing illness themselves, and Men's Shed gives them the opportunity to open up and be themselves, whilst learning new skills. The Shed's service provision meets all of the NHS 5 Steps to Mental Wellbeing, providing men with opportunities to connect, contribute, be active, learn new skills and be mindful.

In a recent survey, 55% of men said they had benefitted from receiving advice and support, 90% had made new friends and 71% told us that it had given them something to look forward to each week.

Men's Shed continues to engage in community projects and this year have made

an array of items, including noticeboards, raised planters, bug houses, chopping boards, garden chairs, wooden mushrooms, fences, sheds and reindeers! In 2022 we also welcomed into the Shed various groups to try their hand at wood-working, including a local Scout group.

The amount of socially prescribed attendees also increased in the year as we met with several mental health professionals and their clients.

In 2022 we actively restored, upcycled and sold second-hand tools, the majority of which had been donated to us. Our hope is to generate more unrestricted income for Open Door through upcycling, as well as selling items the men have made.

At the end of October we said a sad farewell and thank-you to David & Peter who had faithfully led the Men's Shed since its inception. They developed it from a pop-up shed with a handful of men, to what it is today: two purpose-built sheds and a weekly attendance of over 60 men.



65

Y6 students attended
enhanced transition
sessions

230
beneficiaries

100%

students attending the Hub
said it positively
impacted their day

Haven supports children and young people between the ages of 11 and 14 years who are experiencing episodes of poor mental health, and aim to be an early-intervention service. In the first half of the year, Haven was based in our Community Hub delivering small groups for primary and secondary young people, just as we had done pre-Covid. However, we found that young people were struggling to access groups in the community due to rising anxiety about coming somewhere new. On the other hand our ICE project, based at Exmouth Community College was inundated with requests for 1:1 mentoring. Having also been unable to recruit a new Project Leader for Haven, we made the decision to amalgamate the two projects into one. We subsequently re-launched Haven in the college from September 2022. This gave us the perfect opportunity to clearly explain our support services, rather than try and re-invent the ICE Project which had taken on various guises in the college over many

years. Haven now delivers 1:1 mentoring to Key Stage 3 students, a lunchtime safe space 'Hub', enhanced transitions for anxious Year 6 students (in the summer before they start secondary school) and an after-school programme for Year 7s.

In 2022, the top three most cited issues in referrals were anxiety, friendships, and low self-esteem. Bullying and home-life, as well as school-refusing, were also issues for a third of all cases referred. The high levels of anxiety and home-life cases are telling of a generation of young people who, for two years, experienced a pandemic and then a cost-of-living crisis. We have also seen an increase in the number of neurodivergent young people, particularly those with an Autism or ADHD diagnosis. The team have been creative in their work using a variety of activities, crafts, sports and games, incorporated with evidenced-based resources and activities created by psychologists, councillors, and youth workers.



TA first came into the Community Café on 10 October 2022. He was suicidal and suffering from PTSD following a road traffic accident. The Open Door team have welcomed TA into the café three times per week ever since. TA has been supported with benefits claims, housing and seeking employment. TA still has difficult days but says, “I would not still be here without all of you. You gave me a reason to get up and get out”.

"I always know I will feel better once I come to Open Door"



One very vulnerable participant attended the Craft Room with her support worker. She needed lots of encouragement to speak her mind and make independent choices. Over the months we have seen her flourish and grow in confidence. She now accesses our sessions independently and can relax and chat to the other participants.

"It's been great to be welcomed to such a happy, fun, helpful and diverse group"



A mother and her two young children started to come along to Parent Hub Café. As we got to know one another and share stories she told us that Parent Hub had been a lifeline. A few weeks earlier she was suicidal and by coming to the café, meeting others and making new relationships, alongside GP support, her life had turned around.

"The support has been amazing for me"



JM has been coming to the shed for over six years. In 2019 the love of his life was diagnosed with cancer. JM cared for his wife at home for two years until she passed away on Christmas Eve 2021. During that time, JM was unable to attend the shed, but one of the shedders and his good friend, would phone him weekly to encourage and support him. JM felt able to return to the shed in March 2022. JM says the shed has been there through it all and has helped him with the grief. He has good and bad days, but always knows that, after a day at the shed, he goes home feeling positive about life.

"There's a great sense of camaraderie"
"I enjoy being part of a team"



One student was attacked in school by a peer and as a result was suffering panic attacks whenever she was in certain areas of the school, or around certain people. Her mentor worked with her around managing panic attacks and visiting the parts of the school which were triggering, in order to work through her anxiety. When the student finished her mentoring sessions she said, 'I can go to the canteen now without getting really bad anxiety. I can walk around school and feel safe, and not be scared to tell anyone [if something does happen]. I am less fearful'. The Pastoral Lead for Year 7 said about the mentoring team this year, "I don't know what we'd do without you".

"The people who are there are so nice and
its warm and you feel accepted"

Open Door Exmouth

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Open Door Exmouth for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 July 2023 and signed on its behalf by:



N C Jackson
Trustee

Independent Examiner's Report to the trustees of Open Door Exmouth ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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 Open Door Exmouth 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.



Dave Tucker
Independent Examiner
Institute of Chartered Accountants in England and Wales

1 Colleton Crescent
Exeter
Devon
EX2 4DG

Date: 11 July 2023

Open Door Exmouth

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	98,275	79,963	178,238
Charitable activities	4	53,192	-	53,192
Other trading activities	5	580	-	580
Investment income	6	284	-	284
Total income		152,331	79,963	232,294
Expenditure on:				
Raising funds	7	(10,572)	-	(10,572)
Charitable activities	8	(177,183)	(47,802)	(224,985)
Other expenditure	10	(3,450)	-	(3,450)
Total expenditure		(191,205)	(47,802)	(239,007)
Net (expenditure)/income		(38,874)	32,161	(6,713)
Net movement in funds		(38,874)	32,161	(6,713)
Reconciliation of funds				
Total funds brought forward		94,053	15,518	109,571
Total funds carried forward	19	55,179	47,679	102,858

The notes on pages 21 to 32 form an integral part of these financial statements.

Open Door Exmouth

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	168,472	30,473	198,945
Charitable activities	4	31,005	-	31,005
Other trading activities	5	2,254	-	2,254
Investment income	6	10	-	10
Total income		201,741	30,473	232,214
Expenditure on:				
Raising funds	7	(9,147)	-	(9,147)
Charitable activities	8	(194,973)	(20,558)	(215,531)
Other expenditure	10	(4,148)	-	(4,148)
Total expenditure		(208,268)	(20,558)	(228,826)
Net (expenditure)/income		(6,527)	9,915	3,388
Net movement in funds		(6,527)	9,915	3,388
Reconciliation of funds				
Total funds brought forward		100,580	5,603	106,183
Total funds carried forward	19	94,053	15,518	109,571

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 19.

The notes on pages 21 to 32 form an integral part of these financial statements

Open Door Exmouth

(Registration number: 04543199)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	2,925	6,294
Current assets			
Debtors	16	1,823	2,210
Cash at bank and in hand	17	104,979	108,384
		<u>106,802</u>	<u>110,594</u>
Creditors: Amounts falling due within one year	18	<u>(6,869)</u>	<u>(7,317)</u>
Net current assets		<u>99,933</u>	<u>103,277</u>
Net assets		<u>102,858</u>	<u>109,571</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	47,679	15,518
Unrestricted income funds			
Unrestricted funds		<u>55,179</u>	<u>94,053</u>
Total funds	19	<u>102,858</u>	<u>109,571</u>

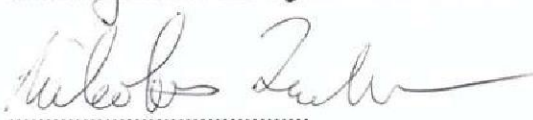
For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 18 to 32 were approved by the trustees, and authorised for issue on

11 July 2023 and signed on their behalf by:



N C Jackson
Trustee

The notes on pages 21 to 32 form an integral part of these financial statements

Open Door Exmouth

Notes to the Financial Statements for the Year Ended 31 December 2022

1. Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Open Door Centre
Saint Saviours House
Church Street
Exmouth
Devon
EX8 1PE

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Open Door Exmouth 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period. Donations received in cash, with no performance conditions attached are recognised upon receipt.

Open Door Exmouth

Notes to the Financial Statements for the Year Ended 31 December 2022

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Open Door Exmouth

Notes to the Financial Statements for the Year Ended 31 December 2022

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds that have been set aside by the Trustees of the Charity to be used against specific future projects or commitments. A detailed descriptions of these designated funds can be found in Note 19 – Funds.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	30,960	64,530	95,490
Donations from individuals	47,380	12,033	59,413
Donations from local religious establishments	15,222	3,400	18,622
Gift aid reclaimed	4,713	-	4,713
Total for 2022	98,275	79,963	178,238
Total for 2021	168,472	30,473	198,945

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Cafe Sales	34,103	34,103
Hire of Premises	4,680	4,680
Other Income	14,409	14,409
Total for 2022	53,192	53,192
Total for 2021	31,005	31,005

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	580	580
Total for 2022	580	580
Total for 2021	2,254	2,254

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	284	284
Total for 2022	284	284
Total for 2021	10	10

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

7 Expenditure on raising funds

Costs of generating donations and legacies

a)

	Unrestricted funds General £	Total funds £
Donations	10,572	10,572
Total for 2022	10,572	10,572
Total for 2021	9,147	9,147

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Wages and Salaries	132,863	26,834	159,697
Cafe Food Costs	649	12,836	13,485
Motor Expenses	382	-	382
Repairs and Maintenance	7,427	74	7,501
Volunteer Training and Expenses	4,029	-	4,029
General Expenses	6,082	313	6,395
Charitable Contributions	751	-	751
Utilities	4,785	-	4,785
Printing and Stationery	2,347	214	2,561
Charges and Subscriptions	1,886	-	1,886
Computer costs and consumables	5,044	-	5,044
Insurance	1,507	-	1,507
Governance Costs	1,930	-	1,930
Equipment	461	4,234	4,695
CCR Costs	1,149	1,441	2,590
Resources	532	997	1,529
Rent	2,202	545	2,747
Materials	2,040	300	2,340
Tools	589	14	603
Events	528	-	528
	177,183	47,802	224,985

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Wages and Salaries	150,370	6,139	156,509
Cafe Food Costs	2,897	3,128	6,025
Motor Expenses	606	7	613
Repairs and Maintenance	2,974	5,000	7,974
Volunteer Training and Expenses	2,446	54	2,500
General Expenses	9,878	-	9,878
Charitable Contributions	635	-	635
Utilities	5,231	91	5,322
Printing and Stationery	2,207	115	2,322
Charges and Subscriptions	1,194	-	1,194
Covid Consumables	61	-	61
Computer costs and consumables	4,682	-	4,682
Insurance	1,185	-	1,185
Governance Costs	1,070	-	1,070
Equipment	(1,111)	6,024	4,913
CCR Costs	3,255	-	3,255
Resources	2,037	-	2,037
Rent	2,218	-	2,218
Materials	1,860	-	1,860
Tools	1,146	-	1,146
Events	132	-	132
	194,973	20,558	215,531

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	1,930	1,930
Total for 2022	1,930	1,930
Total for 2021	1,070	1,070

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

10 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		3,369	3,369
Other resources expended		81	81
Total for 2022		3,450	3,450
Total for 2021		4,148	4,148

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

P Chalkley

P Chalkley received remuneration of £4,969 (2021: £5,928) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	148,243	156,509
Social security costs	3,248	3,413
Pension costs	8,206	7,020
	159,697	166,942

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year were as follows:

	2022 No	2021 No
Employees	12	12

6 (2021 - 6) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £47,898 (2021 - £55,098).

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

13 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,930	1,070

14 Taxation

The charity is a registered charity and is therefore exempt from taxation.

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2022	61,807	61,807
At 31 December 2022	61,807	61,807
Depreciation		
At 1 January 2022	55,513	55,513
Charge for the year	3,369	3,369
At 31 December 2022	58,882	58,882
Net book value		
At 31 December 2022	2,925	2,925
At 31 December 2021	6,294	6,294

16 Debtors

	2022 £	2021 £
Prepayments	1,823	2,210

17 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	411	475
Cash at bank	104,568	107,909
	104,979	108,384

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	454	1,198
Other taxation and social security	2,407	2,364
Other creditors	985	-
Pension scheme creditor	781	743
Accruals	2,242	3,012
	<hr/> 6,869	<hr/> 7,317

19 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	94,053	152,331	(191,205)	55,179
Restricted funds				
Haven	2,078	1,700	(3,778)	-
ICE	-	1,109	(748)	361
Parent Hub	97	700	(297)	500
Men's Shed	139	4,860	(4,999)	-
VCSE Project - CCR	-	4,851	(4,677)	174
Cafe - Gift cards	5,125	7,353	(4,265)	8,213
Cafe - Other	8,079	38,390	(29,038)	17,431
Warm Space	-	3,000	-	3,000
Community Hub	-	18,000	-	18,000
Total restricted funds	<hr/> 15,518	<hr/> 79,963	<hr/> (47,802)	<hr/> 47,679
Total funds	<hr/> 109,571	<hr/> 232,294	<hr/> (239,007)	<hr/> 102,858

Open Door Exmouth

Notes to the Financial Statements for the Year Ended 31 December 2022

2021 Funds comparative

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	100,580	201,741	(208,268)	94,053
Restricted				
Haven	3,879	4,710	(6,511)	2,078
Parent Hub	649	486	(1,038)	97
Men's Shed	935	1,700	(2,496)	139
Cafe - Gift cards	-	10,498	(5,373)	5,125
Cafe - Other	-	8,079	-	8,079
Other	140	5,000	(5,140)	-
Total restricted funds	5,603	30,473	(20,558)	15,518
Total funds	106,183	232,214	(228,826)	109,571

The specific purposes for which the funds are to be applied are as follows:

Unrestricted funds comprise of donations and other incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available as general funds.

In January 2023, the Board has also approved a designated fund within the unrestricted funds as a minimum amount to cover the controlled reduction of activities or closure of Open Door Exmouth.

This mostly covers staff costs including redundancies but also extrication from property arrangements and operating leases. This has been estimated to be £41,500.

Taking the above into account, the level of unrestricted reserves would therefore be significantly below the target of 6 months but is above the minimum level for consideration of reducing activities/closure.

The budget set for 2023 aims to spend the restricted funds and build up the balance of unrestricted funds to around £90,000 whilst accepting that depending on how funding is received the unrestricted funds may be lower than this. This is still below the target of 6 months expenditure but given the economic climate this is to be expected. During 2023 the Board has decided to establish a 3-year business plan which will include a review of how long it will take to build up to the unrestricted reserve fund target.

The restricted funds are made up of funds received for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund, together with a fair allocation of management and support costs.

Open Door Exmouth
Notes to the Financial Statements for the Year Ended 31 December 2022

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Tangible fixed assets	2,925	-	2,925
Current assets	59,123	47,679	106,802
Current liabilities	(6,869)	-	(6,869)
Total net assets	55,179	47,679	102,858
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Tangible fixed assets	6,294	-	6,294
Current assets	95,076	15,518	110,594
Current liabilities	(7,317)	-	(7,317)
Total net assets	94,053	15,518	109,571

21 Related party transactions

During the year the charity made the following related party transactions:

Daryl Fulls

(Daryl Fulls was a trustee up until 12 July 2022 and is the director of Inkost Ltd, who supply stationery to Open Door Exmouth.)

The transactions were at arms length value and amounted to £1,219 (2021: £1,963). At the balance sheet date the amount due to/from to Daryl Fulls was £Nil (2021 - £179).