



# ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

---

Charity Registration Number: 1094599  
Company Registration Number: 04543199



## CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS	3
TRUSTEES' REPORT FINANCIAL OVERVIEW AND RESERVES	4
CHAIR OF TRUSTEES STATEMENT	5
TREASURER'S REPORT	6
OUR PURPOSE AND SERVICES IN 2023	7
SERVICES' REPORTS THANK-YOU	8-13 14
STATEMENT OF TRUSTEES RESPONSIBILITIES	15
INDEPENDENT EXAMINER'S REPORT	16
STATEMENT OF FINANCIAL ACTIVITIES CASH BALANCE	17-18 19
NOTES TO THE FINANCIAL STATEMENTS	20-33

## REFERENCE AND ADMINISTRATIVE DETAILS

**Open Door Exmouth 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, 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.

### **Board of Trustees during the year 2023**

Mrs D Conduit - Chair

Mr N Jackson - Treasurer

Mrs K Ranft

Mrs A Wynne

Dr R Ferns

Dr P Stiff

Mrs F Bolt

Mr J Russell

Mr P Chalkley (resigned 10/01/23)

### **Senior Management Team**

Lisa Pike - Chief Executive Officer

Tim Chappell - Head of Operations



# 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 2023.

## Public Benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## FINANCIAL OVERVIEW

The income generated for the year was **£267,129**

The expenditure for the year totalled **£259,801**

This resulted in a surplus for the year of **£7,328**

## Reserves

The reserves held at 31st December 2023 totalled £110,186, broken down between Unrestricted Funds of £90,917 and Restricted Funds of £19,269.

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 £165,000.

**The Trustees of Open Door Exmouth approved the annual report on 22nd March 2024.**

Dianne Conduit

Chair of Trustees



Date

22 March 2024





## CHAIR OF TRUSTEES' STATEMENT



**Dianne Conduit**

I am delighted to introduce this Annual Report and Statement of Accounts on behalf of the trustees of Open Door Exmouth.

It has been another busy year where, sadly, the demand for our services has risen significantly. However, support for Open Door has also risen hugely and we are genuinely in awe, and so grateful to our local community, for their heroic and generous support, donations, and volunteering. We also couldn't deliver our services without the many individuals and organisations who provide the funding to pay for our staff, facilities and services, and who keep the lights on and the doors open. A huge thank you to our small, fantastic team of staff who are just amazing and also to our incredible team of volunteers. With 90+ volunteers freely giving an average of 334 hours each week, we could not make the difference we do in Exmouth without them.

The collective effort of our team and supporters means that Open Door remains at the heart of our community. Thank you for helping us to improve the lives of all those who visited our services and projects in 2023.

I hope you enjoy reading about our achievements over the last year and some highlights coming in 2024.

## Celebrating some of our amazing volunteers



**at the heart of our community**





## TREASURER'S REPORT



**Nicholas Jackson**

The year saw an increase in demand for the essential services at Open Door Exmouth, reflected in an increase in costs by 8% to £259,801. Thankfully, grants, donations and charitable trading income all increased, resulting in an income of £267,129, which was a 15% increase. This resulted in a surplus for the year of £7,328 reversing the loss of -£6,713 from 2022. There was also an investment of £3,791 in a new oven and new furniture for the café, which subsequently increased the fixed assets held on the balance sheet.

Open Door generated £53,697 of income from charitable activities, including £35,972 from drinks and meals sold in the café, and £9,992 from Men's Shed sales of restored tools and wooden items. The income generated from both projects was the highest we had ever seen. Project sales, however, are never enough to cover all the costs of running Open Door and providing services, so we remain grateful

to all our donors, whether individuals, local churches, trusts, companies or local authority grants, who collectively gave £205,907, an increase of £27,749. Significantly, the amount of unrestricted donations and grants increased, and the restricted funds, which are for specific purposes, were largely spent fulfilling the conditions of the funding. For more information, please see the reserves' statement in the notes section.

Both kinds of funding are important and help Open Door to meet the needs of the community, however, the unrestricted funds give us greater flexibility and keep the organisation safe when times are financially hard, allowing our services to continue. Considering this, it was good to increase the unrestricted funds to £90,917 and decrease the restricted funds to £19,269. Although restricted funds are low, we received a funding commitment of just over £200,000 spread across four years from the National Lottery and, whilst this is restricted, it covers some core funding of the café and gives us scope to develop essential support services across the week, and open our doors every Saturday. £25,032 of this grant was paid in advance, increasing our cash in the bank to £133,084.

Looking forward, we are aiming for an unrestricted fund of £140,000 to cover six months' expenditure, after which all of our money can be spent on charitable activities. However, we have set a budget for 2024 with a deficit of £12,000, so it will be hard to build up the reserves; nevertheless, we will aim to get to £100,000 of unrestricted funds by the end of the year. This is after putting money into Saturday morning opening of the café and using restricted funds to start a much needed Youth Café.

We wanted to set a higher budget as the need is so great, but we have to manage within our resources. What helps us to do this is our team of 90+ volunteers who save us thousands of pounds by their generous, personal support.

Nevertheless, we need more financial support to carry on with our existing and new services, support our volunteers and modestly grow our reserves. As a charity founded on Christian values, demonstrating non-judgmental compassion across our services and projects on a daily basis, we hope you will consider supporting us into the future so that we can keep our doors open to those most in need.





## WHO WE ARE

Open Door Exmouth has been at the heart of the Exmouth community for three decades. Originally a homeless drop-in service established by the local church, Open Door is now a multi-service charity, providing welcoming spaces and support across the age-groups.

### Our Purpose



### Our Guarantee

#### OUR BENEFICIARIES

**Our doors are open to all people of all ages; we have a big heart for those who are experiencing disadvantage, marginalisation, vulnerability and social isolation.**

## OUR SERVICES IN 2023

Open Door provided five main services:

- Community Cafe
- Community Craft Room
- Parent Hub
- Youth Services (Haven)
- Men's Shed

We delivered our services from within our Community Hub, based in Exmouth town centre and also from several outreach locations, including Exmouth Community College. We did not charge for any of our services or activities and aim to keep our costs low and affordable within our Community Cafe.



**OPEN DOOR RECEIVED 17,844 VISITS TO ITS PROJECTS AND SERVICES IN 2023. THIS WAS AN 18% INCREASE ON 2022.**

The cost of living increase put a huge amount of pressure, both on individuals and on organisations like us, during 2023, as we did our very best to provide help and support to those most in need. We met with more people struggling with their physical and mental health, many in financial or housing crisis, and a significant increase in service users needing help with meals or food than ever before.

The impact of increased need has most been felt by staff team leaders and our small team of volunteer support workers. We are grateful for the provision of funding from The National Lottery which means that, from 2024, we can further develop our support services and open the doors of our Community Hub permanently on Saturdays, to provide help, meals and practical support.





# OPEN DOOR

## Community Café



11,359 VISITS

1487 FREE MEALS

856 ONE-TO-ONE  
SUPPORT SESSIONS

456 HOMELESS  
PEOPLE HELPED

3263 USES OF  
COMMUNITY FRIDGE

Visits to our **Community Café** in 2023 were up by 1,000 on 2022. We gave away 63% more free meals than the previous year to homeless people, and to individuals and families in financial crisis.

Our volunteer support team met with 644 clients, a 67% increase on the previous year. Shockingly, we experienced a 777% increase in homeless visits. The increasing levels of poverty and homelessness resulted in the provision of 93% more showers, 32% more clothing needs and 54% more laundry services. Many of our clients presented with complex needs. We subsequently introduced an Outcomes Star model to review individual needs holistically and uniquely. We continue to work closely with the Rough Sleeper Navigators, PCSOs, East Devon Housing, Together Addiction Support, Exmouth Foodbank, mental health services. NHS public health team and Exeter Community Energy. Thanks to the support of our local supermarkets and food purchased through FareShare, we re-distributed 18,020kg of food through our Community Fridge to people in need; an increase of 35% on 2022..

Between February - June, we piloted Saturday opening hours, enabling us to provide a warm space and support service at weekends. The pilot demonstrated that our services were needed; we have now secured funding to open our doors permanently on Saturdays from Spring 2024. We were also fortunate to secure funding to replace our kitchen floor, purchase a new oven and install more seating. During this time, we closed for a week to carry out a deep-clean whilst the fitting took place. Once more, we opened on Christmas Day, serving 25 guests who would have otherwise been on their own.







During the first half of the year, we continued to provide a safe and creative space for Afghanistan refugees. The group, who called themselves 'Ariana' (referring to the first inhabitants of Afghanistan), arrived in Exmouth towards the end of 2021. We began supporting the women once per week from January 2022. During 2023, we welcomed a few new arrivals, but many families moved out of area. As the sessions drew to a close in the summer, we joined many others at Exeter Respect Festival where the women were given the opportunity to sell their handmade goods.

In the autumn, we replaced 'Ariana' with a **Craft Cafe**. This attracted new participants from the town area; we saw a particular increase in social prescribing and adults attending with support workers. We have developed a reputation for being safe and welcoming, especially to anyone experiencing social anxiety or having additional needs.

Our outreach **Craft Room** continued to grow with many new participants becoming regulars. Early in 2023, 90 handmade butterflies and birds were distributed around Exmouth as 'random acts of kindness' gifts. We know our participants enjoy working together on community projects, where they can use their skills and learn from others.

Many more participants this year have been willing to share their creative skills, including macramé, feltwork and lantern-making. Beneficiaries from across both groups joined in with the local community at Christmas for the Exmouth Lantern Parade.

In October we ran our first evening sewing workshop. Participants from the Craft Room volunteered their time to share their skills. Attendees came with their own sewing machines and left with new confidence and skills. It has been amazing to see all our beneficiaries grow in confidence and make new friends over the year.

1333 VISITS

41% OF PEOPLE  
WHO ATTEND  
HAVE PHYSICAL  
HEALTH ISSUES

40% OF PEOPLE  
WHO ATTEND  
ARE SOCIALLY  
ISOLATED





1011 VISITS

310 USES OF  
THE  
BABY BANK

238 REPORTS  
OF PARENTING  
DIFFICULTIES

78 REPORTS OF  
MENTAL HEALTH  
CONCERNS

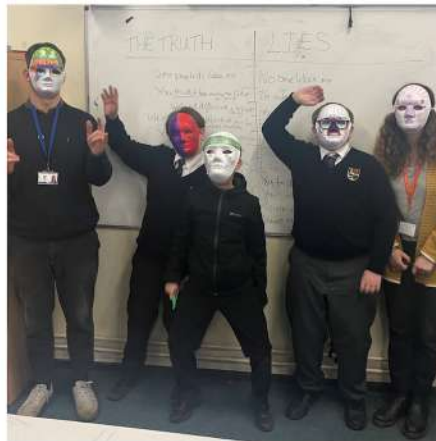
**Parent Hub Cafe** continued to run every Thursday morning in 2023, providing a safe, friendly and supportive space to parents and their little ones. Alongside access to our Community Fridge, parents could access our Baby Bank which provided free clothes and nappies. Parents repeatedly shared with us how helpful it was to access both of these facilities during the cost of living crisis. With limited space to store baby items, we made numerous referrals to Exeter Baby Bank for larger items, including a pushchair, baby baths and maternity essentials for new mums.

Although we offered a variety of activities available for pre-schoolers, we kept our focus on the parents, the majority of whom are struggling with family life, parenting, finances and/or their own mental health. We were regularly told by parents that the atmosphere was very different from toddler groups in the town, because everyone was so “friendly, welcoming and non-judgmental”. We noticed that, although 1:1 support was available for parents, many of them preferred to chat about their needs and issues informally at the coffee bar.

In February, we held a ‘Time to Talk’ session, encouraging parents to share their experiences of parenting. We made bread together, acknowledging that conversations are often easier shoulder-to-shoulder rather than face-to-face.

In late spring and in partnership with the Action for Children, we delivered a series of Building Baby Brains workshops, which were very well attended. A variety of professionals joined our sessions during the year to provide specialist support, including speech and language and sleep consultancy. With support from Dunelm customers we were able to provide all our parents with Christmas presents. Parents were overwhelmed by the generosity; we know that for many, this would have been the only gifts they received.





**Haven** continued to provide mental and emotional wellbeing support to young people at Exmouth Community College in 2023 through:

- 1:1 mentoring
- Lunchtime safe space 'Hub'
- Enhanced Transition Sessions for very anxious Year 6 students preparing to transition to secondary school
- Twilight wellbeing group sessions for Year 7 students.

Haven saw a large number of referrals for students struggling with low self-esteem, friendships and home circumstances. There was also a rise in the number of young people with low school attendance and anger issues. We found that many of the young people wanted to set goals for increasing their confidence. The team supported young people in reaching their goals by setting small tasks for them in between their mentoring sessions. Haven used a variety of evidence-based activities and resources created by youth workers, psychologists and counsellors. 100% of students scored a minimum of one or more levels higher at the end of their mentoring sessions, in at least seven areas of the Warwick-Edinburgh Mental Wellbeing Scale. Words used by young people to describe their mentoring experience included: fun, relaxing, helpful and therapeutic, and those who attended the twilight group sessions described them as enjoyable, educational, friendly, amazing and interesting. 100% of young people supported in 2023 said they would recommend Haven to a friend. 71 Year 6 students from the local primary schools attended sessions focused on converting the anxiety of moving to the college into excitement into what was to come. This included a popular scavenger hunt around the college. Haven also took part in larger events at the college, including two Health and Wellbeing Fayres. Having surveyed 300 students at one of these fayres, we are launching a new Youth Cafe in 2024, providing a safe after-school space for 11-18 year olds.

1337 VISITS

262 YOUNG  
PEOPLE  
RECEIVED  
MEANINGFUL  
SUPPORT

210  
ONE-TO-ONE  
MENTORING  
SESSIONS  
DELIVERED



# OPEN DOOR

## Men's Shed



2804 VISITS

60-70 MEN  
ATTENDING  
EACH WEEK

OVER 100  
COMMUNITY  
PROJECTS  
COMPLETED

**Men's Shed** has become a well-established shed in the Exmouth community, offering an abundance of tools and machinery for men to share skills and learn from each other. It also continues to be a safe environment for men to connect and socialise. Many of the attendees tell us how appreciative they are 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 and, in some cases, the men are struggling with ill health themselves. In 2023, we sadly lost one of the Shed Leaders to cancer, which was a very difficult time for all. However, the men supported one another remarkably well during this time and they continue to do so as they share their own individual experiences and challenges with each other.

The development of volunteer Shed Leaders in 2023 resulted in over 100 community projects being undertaken - the highest ever. The projects included restoring benches for a local pub and building our first ever tortoise house! The collaborative working is always a positive experience for the men and last year included the satisfaction of generating an income of nearly £10,000, which was an amazing achievement.

The social element of Men's Shed developed further in 2023 with the initiation of regular Men's Breakfasts hosted by Raleigh Manor, a local care home. In addition, the Shed hosted two open days for the community to come and see the Shed in action, as well as providing an opportunity for visitors to purchase tools and items such as planters, bird boxes and chairs. Despite donations gratefully received of tools, some of the larger pieces of equipment at Men's Shed have seen better days. It is our hope in 2024 that we can generate enough funds to be able to replace key items that are essential to the community projects we undertake.





**OPEN DOOR EXMOUTH  
FEEDBACK FROM SERVICE USERS**

Coming to the Craft Room is such a welcome lifeline for me. It is helping me to focus on creating a new life for myself after having been cut off from society for a long time...I couldn't have wished to meet nicer people.

The Shed helped me regain my confidence to get back into work.

Everyone is super friendly and very supportive and never judge; they have everything to help families.

I drink much less because I come to the Shed.

I'll never forget all those lovely memories we made...I'm thankful for everything you helped me with, all the kindness and support. It was a very positive experience I had in my life and I'll never forget about it.

I have never been here before. I didn't realise what you did...speechless!

Thanks for being a place to offload my awful week.

Mentoring has helped my mental health and people have been so understanding. I look forward to mentoring every week.

I've never known kindness like this.







## **THANK YOU TO...**

**Our Volunteers:  
the true heroes of  
Open Door Exmouth.**

**All our Funders - we couldn't do  
what we do without your support.**

**Our Keyholders - regular givers that  
help us to keep our doors open every day.**

**Businesses, Organisations and Churches who  
supported us regularly, or with one-off fundraising events.**

**Individuals who repeatedly surprised us with their generosity.**

**WE ARE TRULY GRATEFUL THAT YOU HELP US TO HELP  
THOSE MOST IN NEED IN OUR COMMUNITY.**



at the heart of  
our community



## 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".

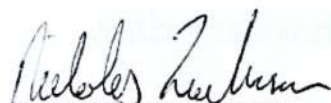
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources 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 14/5/24 and signed on its behalf by:



N C Jackson  
Trustee

## Open Door Exmouth

### 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 2023.

#### 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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, 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 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: 24.12.24



## Open Door Exmouth

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	141,067	64,840	205,907
Charitable activities	4	53,697	-	53,697
Investment income	6	1,658	-	1,658
Other income	7	5,867	-	5,867
Total income		<u>202,289</u>	<u>64,840</u>	<u>267,129</u>
<b>Expenditure on:</b>				
Raising funds	8	(12,085)	(85)	(12,170)
Charitable activities	9	(152,335)	(92,185)	(244,520)
Other expenditure	11	(2,131)	(980)	(3,111)
Total expenditure		<u>(166,551)</u>	<u>(93,250)</u>	<u>(259,801)</u>
Net income/(expenditure)		<u>35,738</u>	<u>(28,410)</u>	<u>7,328</u>
Net movement in funds		35,738	(28,410)	7,328
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>55,179</u>	<u>47,679</u>	<u>102,858</u>
Total funds carried forward	21	<u>90,917</u>	<u>19,269</u>	<u>110,186</u>

The notes on pages 20 to 33 form an integral part of these financial statements.

## Open Door Exmouth

### Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

#### Prior period comparative

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	98,275	79,963	178,238
Charitable activities	4	48,512	-	48,512
Other trading activities	5	580	-	580
Investment income	6	284	-	284
Other income	7	4,680	-	4,680
Total income		<u>152,331</u>	<u>79,963</u>	<u>232,294</u>
<b>Expenditure on:</b>				
Raising funds	8	(10,572)	-	(10,572)
Charitable activities	9	(177,183)	(47,802)	(224,985)
Other expenditure	11	(3,450)	-	(3,450)
Total expenditure		<u>(191,205)</u>	<u>(47,802)</u>	<u>(239,007)</u>
Net (expenditure)/income		<u>(38,874)</u>	<u>32,161</u>	<u>(6,713)</u>
Net movement in funds		(38,874)	32,161	(6,713)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>94,053</u>	<u>15,518</u>	<u>109,571</u>
Total funds carried forward	21	<u>55,179</u>	<u>47,679</u>	<u>102,858</u>

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

The funds breakdown for 2022 is shown in note 21.

The notes on pages 20 to 33 form an integral part of these financial statements.

## Open Door Exmouth

(Registration number: 04543199)  
Balance Sheet as at 31 December 2023

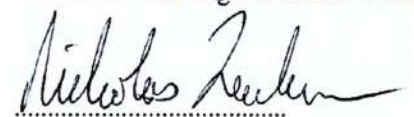
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	16	3,798	2,925
<b>Current assets</b>			
Stocks	17	5,500	-
Debtors	18	2,657	1,823
Cash at bank and in hand	19	133,084	104,979
		141,241	106,802
<b>Creditors: Amounts falling due within one year</b>	20	(34,853)	(6,869)
<b>Net current assets</b>		106,388	99,933
<b>Net assets</b>		110,186	102,858
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	19,269	47,679
<b>Unrestricted income funds</b>			
Unrestricted funds		90,917	55,179
<b>Total funds</b>	21	110,186	102,858

For the financial year ending 31 December 2023 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 17 to 33 were approved by the trustees, and authorised for issue on 14/5/24 and signed on their behalf by:



N C Jackson  
Trustee

The notes on pages 20 to 33 form an integral part of these financial statements.



## **Open Door Exmouth**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **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 2023**

#### ***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.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***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.



## **Open Door Exmouth**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **Taxation**

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

#### **Tangible fixed assets**

Individual fixed assets 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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	25% straight line

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **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.



## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 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 21 – 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.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies:			
Donations from companies, trusts and similar proceeds	81,017	47,588	128,605
Donations from individuals	40,741	3,416	44,157
Donations from local religious establishments	13,815	1,985	15,800
Gift aid reclaimed	5,494	-	5,494
Grants, including capital grants:			
Government grants	-	11,851	11,851
<b>Total for 2023</b>	<u>141,067</u>	<u>64,840</u>	<u>205,907</u>
<b>Total for 2022</b>	<u>98,275</u>	<u>79,963</u>	<u>178,238</u>

## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Other Income	175	175
Cafe Sales	35,972	35,972
Men's Shed	9,992	9,992
Mentoring	7,558	7,558
<b>Total for 2023</b>	<u>53,697</u>	<u>53,697</u>
<b>Total for 2022</b>	<u>48,512</u>	<u>48,512</u>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £
<b>Total for 2023</b>	<u>-</u>	<u>-</u>
<b>Total for 2022</b>	<u>580</u>	<u>580</u>

#### 6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>1,658</u>	<u>1,658</u>
<b>Total for 2023</b>	<u>1,658</u>	<u>1,658</u>
<b>Total for 2022</b>	<u>284</u>	<u>284</u>

#### 7 Other income

	Unrestricted funds General £	Total funds £
Rental income	<u>5,867</u>	<u>5,867</u>
<b>Total for 2023</b>	<u>5,867</u>	<u>5,867</u>
<b>Total for 2022</b>	<u>4,680</u>	<u>4,680</u>



## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 8 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Marketing and publicity	12,085	85	12,170
<b>Total for 2023</b>	<b>12,085</b>	<b>85</b>	<b>12,170</b>
<b>Total for 2022</b>	<b>10,572</b>	<b>-</b>	<b>10,572</b>

#### 9 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Wages and Salaries	128,470	47,558	176,028
Cafe Food Costs	863	17,357	18,220
Repairs and Maintenance	2,249	6,614	8,863
Volunteer Training and Expenses	929	1,089	2,018
General Expenses	769	467	1,236
Charitable Contributions	710	-	710
Utilities	1,914	4,147	6,061
Printing and Stationery	1,382	923	2,305
Charges and Subscriptions	731	1,245	1,976
Gifts and Celebrations	3,960	3	3,963
Computer costs and consumables	4,127	-	4,127
Insurance	1,669	-	1,669
Governance Costs	2,172	-	2,172
Equipment	342	6,837	7,179
Rent	398	2,295	2,693
Materials	440	3,536	3,976
Office costs	1,210	114	1,324
	<b>152,335</b>	<b>92,185</b>	<b>244,520</b>

## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Expenditure on charitable activities - prior period comparative

	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
	<u>177,183</u>	<u>47,802</u>	<u>224,985</u>

#### 10 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	<u>2,172</u>	<u>2,172</u>
<b>Total for 2023</b>	<u>2,172</u>	<u>2,172</u>
<b>Total for 2022</b>	<u>1,930</u>	<u>1,930</u>



## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 11 Other expenditure

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Depreciation, amortisation and other similar costs		1,938	980	2,918
Other resources expended		193	-	193
<b>Total for 2023</b>		<u>2,131</u>	<u>980</u>	<u>3,111</u>
<b>Total for 2022</b>		<u>3,450</u>	<u>-</u>	<u>3,450</u>

#### 12 Trustees remuneration and expenses

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

#### 13 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	160,203	148,243
Social security costs	6,182	3,248
Pension costs	9,643	8,206
	<u>176,028</u>	<u>159,697</u>

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

	2023 No	2022 No
Employees	<u>9</u>	<u>12</u>

6 (2022 - 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 £68,231 (2022 - £47,898).

## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 14 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,172</u>	<u>1,930</u>

#### 15 Taxation

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

#### 16 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 January 2023	61,807	61,807
Additions	<u>3,791</u>	<u>3,791</u>
At 31 December 2023	<u>65,598</u>	<u>65,598</u>
<b>Depreciation</b>		
At 1 January 2023	58,882	58,882
Charge for the year	<u>2,918</u>	<u>2,918</u>
At 31 December 2023	<u>61,800</u>	<u>61,800</u>
<b>Net book value</b>		
At 31 December 2023	<u>3,798</u>	<u>3,798</u>
At 31 December 2022	<u>2,925</u>	<u>2,925</u>

#### 17 Stock

	2023 £	2022 £
Stocks	<u>5,500</u>	<u>-</u>

#### 18 Debtors

	2023 £	2022 £
Trade debtors	510	-
Prepayments	1,950	1,823
Other debtors	<u>197</u>	<u>-</u>
	<u>2,657</u>	<u>1,823</u>



## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 19 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	358	411
Cash at bank	132,726	104,568
	<u>133,084</u>	<u>104,979</u>

#### 20 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,060	454
Other taxation and social security	1,705	2,407
Other creditors	3,545	985
Pension scheme creditor	955	781
Accruals	2,556	2,242
Deferred income	25,032	-
	<u>34,853</u>	<u>6,869</u>

	2023 £	2022 £
Deferred income at 1 January 2023	-	-
Resources deferred in the period	25,032	-
Deferred income at year end	<u>25,032</u>	<u>-</u>

## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 21 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Funds	55,179	202,289	(166,551)	(41,500)	49,417
Designated Reserves	-	-	-	41,500	41,500
	<u>55,179</u>	<u>202,289</u>	<u>(166,551)</u>	<u>-</u>	<u>90,917</u>
<b>Restricted funds</b>					
Haven	-	8,951	(9,312)	361	-
ICE	361	-	-	(361)	-
Parent Hub	500	5,713	(20,426)	14,213	-
Men's Shed	-	7,534	(3,684)	(3,850)	-
Men's Shed Stock	-	-	-	3,850	3,850
Community Craft Room (CCR)	174	7,288	(7,462)	-	-
Cafe - Gift cards	8,213	3,450	(11,663)	-	-
Cafe - Other	17,431	10,974	(26,755)	(1,650)	-
Cafe Stock	-	-	-	1,650	1,650
Cafe - Furniture	-	10,340	(7,080)	-	3,260
Cafe - Saturday AM	-	590	(2,405)	3,787	1,972
Warm Space	3,000	-	(3,000)	-	-
Community Hub	18,000	-	-	(18,000)	-
Gibbons Youth	-	5,000	(65)	-	4,935
Hubbub Youth	-	5,000	(1,398)	-	3,602
<b>Total restricted funds</b>	<u>47,679</u>	<u>64,840</u>	<u>(93,250)</u>	<u>-</u>	<u>19,269</u>
<b>Total funds</b>	<u>102,858</u>	<u>267,129</u>	<u>(259,801)</u>	<u>-</u>	<u>110,186</u>



## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### Prior year funds comparative

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Funds	94,053	152,331	(191,205)	55,179
<b>Restricted</b>				
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)	-
Community Craft Room (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
<b>Total restricted funds</b>	<u>15,518</u>	<u>79,963</u>	<u>(47,802)</u>	<u>47,679</u>
<b>Total funds</b>	<u><u>109,571</u></u>	<u><u>232,294</u></u>	<u><u>(239,007)</u></u>	<u><u>102,858</u></u>

## **Open Door Exmouth**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

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.

The Board has established 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 fund was £41,500 at the year-end but will be need to increase during the next year to meet the cost of longer service and pay increases.

During the year, the Board met the strategy of building up the unrestricted funds to £90,000 achieving £90,251. Having set the budget for 2024 the unrestricted reserves will need to build up to £165,000 to cover 6 months costs. However, given The National Lottery funding of just over £50,000 for restricted activities each year for the next 3 years then this gives certainty that these costs can be covered and hence the target can be reduced to £140,000.

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

The budget set for 2024 does not result in a surplus and as restricted funds have been reduced down the Board sees little scope to increase the unrestricted funds above the current level but nevertheless has set a target of achieving £100,000 in unrestricted reserves by the end of December 2024.

A 3-year business plan is still being designed to include a view of the achievable increments each year towards meeting the unrestricted reserves 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.

Funds have been transferred from unrestricted funds to the restricted funds to make up the deficit in project funding.

The 'Community Hub' is the central delivery location and umbrella name for the following 3 projects: Community Café, Parent Hub and Community Craft Room. Funds have subsequently been transferred to these three projects. The ICE funds have been transferred to Haven as this is now the name of that project.

## Open Door Exmouth

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Tangible fixed assets	955	2,843	3,798
Current assets	124,815	16,426	141,241
Current liabilities	(34,853)	-	(34,853)
Total net assets	<u>90,917</u>	<u>19,269</u>	<u>110,186</u>
	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	<u>55,179</u>	<u>47,679</u>	<u>102,858</u>