

Company Registration Number 4819153

Charity Registration Number 1099865

OPEN DOOR (NORTH EAST)
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Swimming
against the tide?

We will help you find
calmer waters



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

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OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)

REPORT OF THE TRUSTEES/DIRECTORS
YEAR ENDED 31 MARCH 2021

The trustees present their report and unaudited financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing documents, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland', published in October 2019.

Trustees of the Charity

The directors of the charitable company are its trustees for the purposes of charity law. Details of the trustees who have served during the year and since the year end can be found on page 5.

OBJECTS AND ACTIVITIES

Under its Memorandum of Association, the charitable company's objects are 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 Middlesbrough, the North East and such other parts of the United Kingdom as the trustees may from time to time think fit.

Since its formation in July 2003, the charity has focused its attention on providing a range of related support services and housing to both asylum seekers and refugees. Since 2009 our core focus has been on the provision of services for those seeking sanctuary in Teesside and the Tees Valley.

The trustees regularly review the objectives, purposes and activities of the charity and, as part of this review, they have considered the Charity Commissions' general guidance on public benefit and, in particular, its supplementary guidance on the prevention and relief of poverty for the public benefit.

In 2015 the charity adopted the following Vision Statement describing the clear and inspirational long-term change we would like to see resulting from our work.

"Hope, justice, mercy and dignity for those seeking sanctuary"

Alongside the above Vision Statement the following Mission Statement has also been adopted which describes the reason for the charity's existence and helps guide our decisions about priorities, actions, and responsibilities relating to how the charity's purposes have been carried out for the public benefit.

**"To support those seeking sanctuary to move out of poverty and destitution
and be empowered to achieve their full potential"**

Chair's Report

Unsurprisingly, the activity of Open Door (North East) (ODNE) in the past year has been shaped by the continuing consequences and repercussions of the covid-19 pandemic.

All that the charity has been able to achieve would not have been possible without its first-class staff, volunteer and trustee team, who have tirelessly helped and supported some of the most vulnerable people in our society. I am incredibly grateful for this team, which consistently goes above and beyond for our clients.

There have been new additions to the charity's staff team, and we feel that we've been able to recruit people that not only have the required skills, but also reflect our vision and values.

Some of those staff additions have been as a result of the charity's role in the North East Refugee Integration Support and Employment (RISE) project. We look forward to playing our part in this exciting and much needed programme.

I would also like to thank all of our supporters and funders. Our vision is 'Hope, justice, mercy and dignity for those seeking sanctuary' and without those supporters and funders, this would not be possible.

Over the past year the board of Trustees has sought to develop and grow and, following a 6 month exploration process, we anticipate imminently bringing onto the board a trustee with lived refugee experience. We have missed this essential voice on our board for a number of years now and look forward to having it again.

Finally, I want to recognise and honour our clients. Many of them live in complicated and often uncertain situations, which have only been made more complex by the pandemic. However, their courage and determination, which sometimes only seems the size of a mustard seed, is something that encourages all involved in the charity and gives us hope and confidence that this area can be a place of sanctuary for them and others.

Simon Rogalski
Chair of Trustees

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REPORT OF THE TRUSTEES/DIRECTORS

YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

Destitution Support Services

Over the past year we have increased our focus on this key area of our mission and have witnessed how the pandemic, government policy, and rhetoric continues to keep asylum seekers and refugees in extended periods of destitution. This directly impacts mental and physical health, and adds to existing vulnerabilities and trauma. ODNE is more determined than ever to mitigate the impact of destitution and so much of our funding has been focussed on alleviating its damaging effects by providing emergency and medium-term accommodation for single people, working at times with the local authorities (we accommodated 11 people as part of 'Every One In' scheme on their behalf), other statutory services and partners to ensure better outcomes for people fleeing persecution.

Throughout the first period of the pandemic, Home Office policy allowed all destitute refused asylum seekers the opportunity to apply for asylum support, and as such we were able to move 27 people onto Section 4 support in the first quarter of this period. However, not all of our clients were suitable for the remote hostel accommodation offered by the Home Office owing to mental or physical health conditions or other vulnerabilities. As such, demand for destitute bed spaces remained high and, between April 2020 and March 2021, we accommodated 73 individuals who would have otherwise been street-homeless, sofa-surfing or at risk of exploitation in return for a bed. Our increased ability to offer safe accommodation is as a direct result of the contribution made by funders and we are extremely grateful for their generosity, training and insight.

As the year progressed the Home Office returned to a punitive approach, and our clients were once again faced with support discontinuations and destitution just as the second Covid wave took hold in the UK. As a result, appeals to the Asylum Support Tribunal against the discontinuation decisions of the Home Office became our dominant casework activity for this time period. As such, we were able to secure 16 positive decisions through the Tribunal process between September and December 2020.

An area of concern is the limited access to free immigration advice in this area and we are delighted that we are now accredited to give Immigration, Asylum and Protection advice at OISC (Office of the Immigration Services Commissioners) Level One. This complements the work of our very close partner Justice First as we work in partnership with their caseworkers.

The pandemic has increased the amount and depth of complexity in the lives of our clients. As a frontline charity fighting destitution we are grateful of the partnership working that has afforded ODNE the opportunity to focus on our specialism of destitution, with the assurance that other organisations are offering more holistic, emotional and social support. Discontinuations resumed again in September 2021 and we continue to issue successful appeals where appropriate, along with targeted casework to submit new support applications and provide housing and support for those not yet eligible for asylum support.

For each person we are able to provide a home and support for there are many others whom our service cannot assist. This is not only due to our own capacity but also because of the increasing complexity of peoples' lives and immigration status. We therefore continue to need grant funding to increase our work in this area, and we would like to express our sincere gratitude to all that have given to our work, whether as an individual or grant funder, particularly those who responded so quickly to the emerging needs, whose generous support and understanding enabled us to respond quickly to the changing environment.

Housing

In May 2021, ODNE recruited a Business Development Manager to bring about the strategic changes agreed by the board in January 2020. Our aim is to create a financially sustainable model that decreases our reliance on grant funding for the project, and move us further toward our aims of reducing homelessness for asylum seekers, refugees and other vulnerable migrants by providing good quality accommodation and supportive casework.

We would like to express our gratitude to Lloyds Bank Foundation for providing this opportunity to develop our charity. We are delighted to report that we have secured funding for two further house purchases and we are now finalising those acquisitions.

With the extra challenges brought about by lockdowns we have had more void bed spaces and less movement of refugees. Due to emergency covid response funds we have been able to utilise these bedspaces to accommodate asylum seekers who were not in receipt of asylum support and others with no recourse to public funds. Over the next period we are seeking to rebalance our portfolio to increase our ability to provide accommodation for refused asylum seekers whilst ensuring that newly granted refugees are also able to access our accommodation and support.

OPEN DOOR (NORTH EAST)
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REPORT OF THE TRUSTEES/DIRECTORS
YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE *(Continued)*

We would like to thank the landlords who entrust their properties to Open Door, providing much needed homes for newly recognised refugees and those who have donated use of the property or rooms within a property to support those who are unable to pay rent.

We have provided internet provision for five properties and would like to be able to extend this further to ensure refugees do not experience digital exclusion.

Once again, we are grateful to funders who have supported us through this strategic change to realise the potential revenue the housing portfolio affords to the charity. This is alongside a recognition that grant funding is necessary to ensure that all the associated costs of providing support, to some of the most vulnerable people in our society, are met as they start their life in the UK.

Covid Response

The pandemic continues to raise further challenges to our client communities; raised health risks, vaccine hesitancy, deteriorating mental health, increased feelings of isolation, delays in asylum processes, digital exclusions, and reduced access to many face to face support services. The value of working in partnership (with Justice First, MAP and British Red Cross) over the past four years, through the Ariadne Project funded by the Big Lottery Fund, has proved essential, with a well-developed understanding of each charity's specialisms and reach. We were able to extend this partnership with further funding from the National Lottery Fund, affording each organisation the opportunity to meet a particular need as the pandemic unfolded and lengthened.

Two members of staff were furloughed for much of 2020 and we benefited from the government's furlough scheme.

To support the vaccination process, ODN has facilitated two days for refugees, asylum seekers and vulnerable migrants who were considered hard to reach. 52 people attended each day and we are pleased that Melbourne House has been able to provide a safe, supportive environment for those people.

We have also created a new website to ensure that referrers and service users are clear about the services we offer and how to access them during the pandemic and beyond.

Melbourne House

We continue to work out of Melbourne House in central Middlesbrough, renting to and sharing the space with Jubilee Church Teesside and Asylum Matters. Safe Families for Children have recently moved out into a new property. Though we are sad to have said farewell, we are making use of the extra space for our growing team. It is pleasing that it continues to be a source of revenue into the charity and provides a much needed central space for all our work.

We are looking forward to the New Year when we hope to return to some small group activities such as English language classes.

An important development at Melbourne House was the installation of a door entry system in 2020. This has proved an essential tool in keeping staff and clients safe, ensuring that we were able to assist some of the most vulnerable safely throughout lockdowns.

Refugee Support Services

We continue to support newly recognised refugees to access housing, benefits and other supportive services. It has always been challenging to move from asylum support into mainstream systems and find employment opportunities; however, those receiving positive decisions during the pandemic have experienced additional challenges, particularly in moving on from asylum accommodation, finding employment, and in accessing services such as the DWP digitally.

To overcome these barriers, ODN has continued to assist clients during the course of the pandemic with their primary needs, taking upwards of 15 new referrals a week.

The extra regulations have impeded us in assisting clients with their wider integration needs and we have only been able to assist 30 clients with employment support during covid due to our own capacity. This is greatly reduced from the number that accessed our work club prior to the pandemic. We are looking forward to a growing relationship with the World Jewish Relief STEP programme to support refugees with employment in the coming months and years.

OPEN DOOR (NORTH EAST)
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REPORT OF THE TRUSTEES/DIRECTORS

YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE *(Continued)*

As a result of the significant need that existed prior to covid and has been exacerbated through the course of the pandemic, we are delighted to announce that we have secured funding through a new contract (Refugee Transitions Outcome Fund) to strengthen and expand this area of our core work. This will rapidly develop both the geographical area we are able to support and the depth of supportive services we offer. In the next two years we will be supporting newly recognised refugees with their housing and wider integration needs across Middlesbrough, Stockton, Hartlepool, Redcar & Cleveland and Darlington, in partnership with several regional partners, including Local Authorities and other charities.

Future Plans

As we look ahead we are deeply concerned that the prevailing political opinion around migration and 'The New Plan for Immigration' being pushed through by this government will force more people into poverty, destitution and uncertain futures. The increased use of 'no recourse to public funds', a two-tiered system differentiating between how people enter the UK to claim, limited resettlement schemes, shorter terms of leave to remain and removal of British citizenship mean that ODNE must continue to develop a robust and determined response to destitution. Crucially, destitution and homelessness is no longer 'just' an issue for those initially refused asylum but touches all types of migrants including refugees who have proven their claim. Therefore our services will continue to grow together as we address the damaging risks of destitution which occur across all our client groups.

The board is committed to ensuring that people with lived experience of the asylum system are present within every layer of ODNE and able to influence the future of Open Door. We are pleased that we have someone with lived experience sitting with the board (prior to being appointed as a trustee), and a staff team where nearly 50% have first-hand experience of our immigration system, including at leadership level.

Our organisational mission is to support those seeking sanctuary to move out of poverty and destitution and be empowered to achieve their full potential. In this increasingly damaging and dehumanising political landscape, it has never been more pertinent that this mission remains at the core of our decision making.

FINANCIAL REVIEW

The balance on our unrestricted funds increased from £200,251 at 31 March 2020 to £318,790 by the end of the year under review, including £155,948 in tangible fixed assets, cash reserves of £177,470 and other net current liabilities of £4,169. The trustees are pleased to report that the fundraising strategy launched in April 2015, to raise unrestricted funds, has been successful and is continuing into 2021.

It remains the intention of the trustees to maintain cash-backed unrestricted funds, which are the free reserves of the charity, at an amount in excess of three months' average gross expenditure within those funds. In that gross expenditure across the unrestricted fund has been running at around £15,000 per month, the charity had exceeded this target at 31 March 2021. The trustees continue to consider ways in which they can maintain this level of unrestricted reserves in the short to medium term by refreshing the current fundraising strategy in order to focus on unrestricted giving.

The trustees consider the overall financial position and state of affairs of the charity at the balance sheet date to be satisfactory and remain cautiously optimistic as regards the future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Open Door (North East) is a company limited by guarantee and not having a share capital, governed by its Memorandum and Articles of Association dated 3 July 2003. It is also a charity registered with the Charity Commission. The members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the company in the event of winding up during their period of membership and within one year of their ceasing to be a member.

Appointment of Trustees

The power to appoint trustees rests with the members of the company.

OPEN DOOR (NORTH EAST)
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REPORT OF THE TRUSTEES/DIRECTORS
YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT *(Continued)*

Trustees' Induction and Training

Trustees are appointed based on them having the skills to manage a charity dealing with complex issues and vulnerable individuals. The trustees have induction procedures aimed at ensuring that new trustees understand their roles and obligations. As part of these procedures, trustees are encouraged to attend appropriate internal and external training events to facilitate the understanding of their roles.

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Registration No:	4819153
Charity Registration No:	1099865
Registered Office:	Barrington House 41-45 Yarm Lane Stockton-on-Tees TS18 3EA
Principal Place of Business:	Melbourne House Newport Road Middlesbrough TS1 5QH
Trustees/Directors:	Mr. S.C. Rogalski Mr. M. Kempson Dr. R. Grob Mr. S.E. Jones
Company Secretary:	Mrs. A. Lewis
Chief Executive:	Mrs. A. Lewis
Independent Examiner:	Mr. J. Lester FCA Baines Jewitt Limited Barrington House 41-45 Yarm Lane Stockton-on-Tees TS18 3EA

This report has been prepared in accordance with the Statement of Recommended Practice on "Accounting and Reporting by Charities" SORP (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees/directors on 23 December 2021
and signed on their behalf by:

S.C. ROGALSKI
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOOR (NORTH EAST)

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 7 to 18.

Responsibilities and Basis of Report

As the charity 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 company'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 exceeds £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 the 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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

J. Lester

**Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Barrington House
41-45 Yarm Lane
Stockton-on-Tees
TS18 3EA**

Dated: 23 December 2021

JL/AJD

OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
INCOME							
Grants and donations	3	155,283	59,547	172,867	97,079	328,150	156,626
Charitable activities	4	70,243	74,558	-	-	70,243	74,558
Investment income	5	16,900	21,093	-	-	16,900	21,093
Other income		11,391	1,861	-	55	11,391	1,916
TOTAL INCOME		253,817	157,059	172,867	97,134	426,684	254,193
EXPENDITURE							
Raising funds	6	4,811	1,728	1,977	4,920	6,788	6,648
Charitable activities	7	163,051	124,716	140,523	106,290	303,574	231,006
Other	8	10,954	11,888	-	-	10,954	11,888
TOTAL EXPENDITURE		178,816	138,332	142,500	111,210	321,316	249,542
Net income/(expenditure) for the year	9	75,001	18,727	30,367	(14,076)	105,368	4,651
Transfer between funds		43,538	(96)	(43,538)	96	-	-
Net movement in funds		118,539	18,631	(13,171)	(13,980)	105,368	4,651
Reconciliation of funds:							
Total funds brought forward	15	200,251	181,620	23,630	37,610	223,881	219,230
Total Funds Carried Forward	15&16	318,790	200,251	10,459	23,630	329,249	223,881

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

OPEN DOOR (NORTH EAST)
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Company Registration Number 4819153

BALANCE SHEET

31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	12		155,948		158,516
CURRENT ASSETS					
Debtors	13	18,818		15,526	
Cash at bank and in hand		177,470		77,951	
		196,288		93,477	
CREDITORS: Amounts falling due within one year	14	(22,987)		(28,112)	
NET CURRENT ASSETS			173,301		65,365
TOTAL ASSETS LESS CURRENT LIABILITIES			329,249		223,881
REPRESENTED BY:					
Unrestricted funds	15&16		318,790		200,251
Restricted funds	15&16		10,459		23,630
			329,249		223,881

The trustees are satisfied that the charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

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

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the directors and trustees on 23 December 2021 and signed on their behalf by:

S.C. ROGALSKI
Chair of Trustees

OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

(a) General Information and Basis of Preparation

Open Door (North East) is a private company, limited by guarantee, registered in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements. The nature of the charity's operations and principal activities are the provision of support services and housing for asylum seekers and refugees.

The charity constitutes a public benefit entity as defined by FRS 102. 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

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

(b) Income Recognition

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

Grants and Donations

- Where donors specify that the grant or donation must be used in a future accounting period, the income is deferred until those periods;
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the period in which the pre-conditions are met.

Where donors specify that grants or donations are for a particular restricted purpose, which does not amount to pre-conditions regarding entitlement, the income is included in incoming reserves within restricted funds when received.

(c) Resources Expended

Resources expended are recognised in the Statement of Financial Activities on an accruals basis, inclusive of VAT. Individual costs are allocated between the various headings in the Statement of Financial Activities by reference to their underlying nature or the reason for which those costs were incurred, on an estimated percentage basis.

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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (Continued)

(d) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as the result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

(e) Fixed Assets and Depreciation

Fixed assets are stated at cost less depreciation. Depreciation is calculated so as to write off the cost of an asset over the estimated useful life of that asset as follows:

Freehold property	- 2% per annum straight line
Office furniture and equipment	- 15% per annum reducing balance
Computer equipment	- 33% per annum straight line
Motor vehicles	- 25% per annum reducing balance

(f) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(g) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(h) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(i) Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. LEGAL STATUS OF THE CHARITY

The charity is a private company limited by guarantee, registered in England and Wales, and has no share capital. The liability of each member in the event of winding up is limited to £10.

OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

3. GRANTS AND DONATIONS

	Unrestricted Funds		Restricted Funds		Total Funds	
This comprises:	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Grants	136,337	36,000	164,884	97,079	301,221	133,079
Donations	18,946	23,547	7,983	-	26,929	23,547
	155,283	59,547	172,867	97,079	328,150	156,626

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, reference to which is made in the Trustees' Report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised within the accounts.

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Rent received	45,831	43,882	-	-	45,831	43,882
Property management charges	24,412	30,676	-	-	24,412	30,676
	70,243	74,558	-	-	70,243	74,558

5. INVESTMENT INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Office rent received	16,886	20,996	-	-	16,886	20,996
Deposit account interest	14	43	-	-	14	43
Interest on gift aid tax reclaims	-	54	-	-	-	54
	16,900	21,093	-	-	16,900	21,093

6. RESOURCES EXPENDED ON RAISING FUNDS

See page 16.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

See page 17 and 18.

8. OTHER EXPENDITURE

See page 18.

OPEN DOOR (NORTH EAST)
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NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

9. NET INCOMING/(OUTGOING) RESOURCES

This is stated after charging:	2021	2020
	£	£
Trustees' emoluments (note 17)	-	-
Staff costs (note 10)	150,375	143,951
Depreciation (note 12)	6,147	5,792
Independent examiner's fees:		
- external scrutiny	1,800	1,700
- accountancy and payroll costs (incl. over provision re prior year £nil (2020: over provision £600))	4,800	4,300
- other professional fees	-	4,800
	<u>=====</u>	<u>=====</u>

10. STAFF AND STAFF COSTS

At the end of the year under review, the charity employed four full-time and seven part-time members of staff (2020: four full-time and six part-time) with aggregate emoluments of £150,375 (2020: £143,951) as follows:

	2021	2020
	£	£
Gross salaries	142,006	134,479
Employer's national insurance contributions	5,736	6,833
Employer's pension costs	2,633	2,639
	<u>=====</u>	<u>=====</u>
	150,375	143,951

No employee received remuneration of more than £60,000.

Total remuneration paid in respect of Key Management Personnel during the year was £35,241 (2020: £35,267).

11. TAXATION

The company is exempt from corporation tax on income derived from its charitable activities.

12. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicle £	Total £
Cost				
At beginning of year	156,782	15,360	10,800	182,942
Additions	-	3,579	-	3,579
Disposals	-	-	-	-
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	156,782	18,939	10,800	186,521
Depreciation				
At beginning of year	8,773	9,409	6,244	24,426
Charge for year	3,137	1,871	1,139	6,147
On disposals	-	-	-	-
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	11,910	11,280	7,383	30,573
Net Book Value				
At beginning of year	<u>148,009</u>	<u>5,951</u>	<u>4,556</u>	<u>158,516</u>
At end of year	<u>144,872</u>	<u>7,659</u>	<u>3,417</u>	<u>155,948</u>

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13. DEBTORS

	2021 £	2020 £
Taxation recoverable on gift aid donations	4,681	1,822
Other debtors	14,137	13,704
	<u>18,818</u>	<u>15,526</u>

14. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors and accruals	15,755	24,424
Other taxes and social security	7,232	3,688
	<u>22,987</u>	<u>28,112</u>

15. STATEMENT OF FUNDS

	At 1.4.20 £	Income £	Expenditure £	Transfers between Funds £	At 31.3.21 £
Unrestricted Funds	200,251	253,817	178,816	43,538	318,790
Restricted Funds:					
Big Lottery Fund grant	20,127	19,209	39,336	-	-
Sew2work	2,003	-	-	-	2,003
Support trainer project	1,500	-	-	-	1,500
Employment services	-	9,635	9,635	-	-
Destitution services	-	1,000	1,000	-	-
Freedom from torture	-	690	690	-	-
National Emergency	-	10,000	9,254	(746)	-
Covid-19 response	-	82,483	67,377	(14,440)	666
Covid-19 recovery	-	49,850	15,208	(28,352)	6,290
Total Restricted Funds	23,630	172,867	142,500	(43,538)	10,459
Total Funds	223,881	426,684	321,316	-	329,429

	At 1.4.19 £	Income £	Expenditure £	Transfers between Funds £	At 31.3.20 £
Unrestricted Funds	181,620	157,059	138,332	(96)	200,251
Restricted Funds:					
Big Lottery Fund grant	15,548	38,417	33,838	-	20,127
Chief Executive Officer	(458)	32,162	31,704	-	-
Sew2work	2,020	1,055	1,072	-	2,003
Suicide prevention	4,500	-	4,596	96	-
Social activity	2,000	(2,000)	-	-	-
Refugee support worker	10,000	-	10,000	-	-
Support trainer project	1,500	-	-	-	1,500
Women and families support worker	2,500	2,500	5,000	-	-
Housing and asylum support	-	25,000	25,000	-	-
Total Restricted Funds	37,610	97,134	111,210	96	23,630
Total Funds	219,230	254,193	249,542	-	223,881

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YEAR ENDED 31 MARCH 2021

15. STATEMENT OF FUNDS (*continued*)

Big Lottery Fund grant - Open Door (North East) was a partner in the 'Ariadne Project', a four-year project to support asylum seekers and refugees across Middlesbrough, Stockton-on-Tees and Hartlepool. This funding helped support housing, women's and refugee move-on work and came to an end in September 2020.

Sew2work - the aim of the Sew2work project is to allow women to explore different opportunities for economic inclusion, including self-employment, social enterprise and co-operative working. Unfortunately, as a result of the pandemic, the project has been suspended.

Support trainer project - Action Foundation, a similar charity operating within the Newcastle area, have made funds available to cover some of the overheads for the support trainer project and to help cover volunteer expenses incurred relating to the project.

Employment Services - this grant was made available by 1989 Willian to support the Work Club project and included funds for staff salaries, volunteer expenses and administration and IT support.

Destitution Services practical support - Tees Valley Community Foundation provided funds for the provision of food and toiletries for clients. The whole of the grant was expended in the year.

Freedom from torture - this grant was made available specifically to support clients who were survivors of torture. The funds have been applied in providing bedding, sim cards and destitution cash payments for such clients.

National Emergency Trust - County Durham Community Foundation made funds available from the government's Department of Digital, Culture, Media and Sport. The grant has supported the charity by providing funding to cover staff costs, a contribution to office overheads, mobile phone, laptop and Covid-19 protective screens and PPE.

Covid-19 response - using funds provided by the National Lottery Communities Fund and other donations, Open Door (North East) were the lead partner in a National Lottery Ariadne Covid-19 response project; £28,000 was redirected to two other charities - Justice First and Methodist Asylum Project. The remaining funds have been used by Open Door (North East) to fund salary and administrative costs, together with funding rents for clients who are ineligible for public funding.

Covid-19 recovery - Barrow Cadbury and some individual donors have provided funds to aid Covid-19 recovery. A significant portion of the funding has replaced rental income so that bed spaces could be provided for clients with no recourse to public funding. The fund also paid for interpreting services, insurance and administration costs including updating the charity's website.

Chief Executive Officer - funding obtained from Lloyds TSB Foundation enabled the charity to continue to employ a full-time CEO to administer its operations on a day-to-day basis.

Suicide prevention - Middlesbrough Borough Council made funds available towards an 'Every Life Matters' initiative.

Social activity - Middlesbrough Borough Council, through their 'Stronger Communities Middlesbrough Grant Fund', made funding available for social activities for local residents. Unfortunately, the project did not run and the funding was returned to the Council.

Refugee support worker - funding was provided by Seedbed, towards the employment of a support worker for Stockton, to help increase capacity within the charity's destitution services.

Women and families support worker - the James Knott Trust provided funding towards the costs of a support worker, to work with women and families within Hartlepool.

Housing and asylum support - a grant for 'Strong Foundations', from the 'Growth and Resilience Fund' at the Community Foundation, was made available to fund salary costs for the provision of asylum and housing support.

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YEAR ENDED 31 MARCH 2021

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	155,948	-	155,948
Cash at bank and in hand	167,011	10,459	177,470
Other net current liabilities	(4,169)	-	(4,169)
	<u>318,790</u>	<u>10,459</u>	<u>329,249</u>

17. TRANSACTIONS WITH TRUSTEES AND CONNECTED PERSONS

The charity was under the control of the trustees throughout the year under review.

No trustee received remuneration from or was reimbursed expenses by the charity in the year under review (2020: £nil).

Mr. S.C. Rogalski is also a trustee of another local charity, Jubilee Church Teesside (JCT), which had the following transactions with Open Door (North East) (ODNE):

	2021 £	2020 £
Inter-company account transactions:		
Balance due from JCT to ODNE at beginning of year	3,982	5,518
Grant from JCT to ODNE	6,000	6,000
Rent from JCT to ODNE	9,996	9,996
Costs incurred by JCT on behalf of ODNE	(15,721)	(17,532)
	<u>4,257</u>	<u>3,982</u>

During the year under review £660 (2020: £795) was received as unrestricted donations from trustees and related parties.

Other than as detailed above, there were no reportable transactions with the trustees and/or connected persons.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. RESOURCES EXPENDED ON RAISING FUNDS

Fundraising Costs of Grants and Donations	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
Support costs allocated to activities:							
Staff costs	Staff role	4,536	534	750	4,756	5,286	5,290
Premises	Floor area	114	494	434	102	548	596
Office administration and insurance	Floor area	67	643	793	62	860	705
Depreciation	Floor area	94	57	-	-	94	57
		<u>4,811</u>	<u>1,728</u>	<u>1,977</u>	<u>4,920</u>	<u>6,788</u>	<u>6,648</u>

OPEN DOOR (NORTH EAST)
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7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
Costs directly allocated to activities							
Staff costs	Staff time	43,118	34,704	72,015	73,268	115,133	107,972
House running expenses	Direct	47,966	26,231	900	-	48,866	26,231
Bad debts	Direct	-	600	-	-	-	600
Drop-in food and groceries	Direct	3,065	6,527	3,401	1,733	6,466	8,260
Gifts to refugees and asylum seekers	Direct	21,298	6,465	8,645	-	29,943	6,465
Emergency accommodation	Direct	2,704	2,704	-	-	2,704	2,704
Work club	Direct	-	1,015	-	32	-	1,047
Women's project	Direct	-	693	-	120	-	813
Make it work	Direct	-	-	-	1,072	-	1,072
Refugee advice project	Direct	19	57	-	-	19	57
ESOL expenses	Direct	56	-	-	-	56	-
Motor expenses	Direct	2,854	3,118	-	-	2,854	3,118
Depreciation	Direct	4,276	4,656	-	-	4,276	4,656
Sundries	Direct	13	-	-	-	13	-
Grants and donations	Direct	-	-	28,000	-	28,000	-
Support costs allocated to activities							
Staff costs	Time	24,194	3,563	4,000	25,363	28,194	28,926
Premises	Floor area	2,039	8,867	7,819	1,831	9,858	10,698
Office administration and insurance	Floor area	1,206	11,561	14,266	1,122	15,472	12,683
Depreciation	Floor area	1,683	1,022	-	-	1,683	1,022
Governance costs	See below	8,560	12,933	1,477	1,749	10,037	14,682
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES		163,051	124,716	140,523	106,290	303,574	231,006

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FOR THE YEAR ENDED 31 MARCH 2021

7. EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

Governance Costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
Governance costs allocated to activities							
Accountancy and independent examination	Direct	6,600	6,000	-	-	6,600	6,000
Other professional fees	Direct	-	4,800	-	-	-	4,800
Staff costs	Staff time	1,512	178	250	1,585	1,762	1,763
Premises	Floor area	114	494	434	102	548	596
Office administration and insurance	Floor area	67	643	793	62	860	705
Depreciation	Floor area	94	57	-	-	94	57
Bank charges and interest	Direct	173	761	-	-	173	761
		8,560	12,933	1,477	1,749	10,037	14,682
		=====	=====	=====	=====	=====	=====

8. OTHER

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
Costs relating to sub-let property							
Premises	Direct	10,954	11,888	-	-	10,954	11,888
		=====	=====	=====	=====	=====	=====