

**Company Registration Number 4819153**

**Charity Registration Number 1099865**

**OPEN DOOR (NORTH EAST)**  
**ANNUAL REPORT AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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 2022**

<b>CONTENTS</b>	<b>PAGES</b>
Trustees' Annual Report (including Directors' Report)	<b>1 to 5</b>
Independent Examiner's Report to the Trustees	<b>6</b>
Statement of Financial Activities	<b>7</b>
Balance Sheet	<b>8</b>
Notes to the Financial Statements	<b>9 to 18</b>

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

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 31 MARCH 2022**

The trustees present their report and the unaudited financial statements of the charitable company for the year ended 31 March 2022.

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**

Once again, the last year has been influenced to a great extent by the Covid-19 pandemic that dominated our plans until at least the summer months of 2021. However, the resilience of the Open Door (North East) (ODNE) leadership and staff team, together with the courage and determination shown by our clients, enabled us to bounce back and widen our activities so that we are now offering more services and helping more people than ever before. I am very proud that we have been able to do this, despite suffering such adversity as a result of the pandemic.

In particular, our role in the North East Refugee Integration Support and Employment (NE RISE) programme commenced in November 2021 and we were able to recruit a truly first-class leadership and case worker team, all of whom reflect our vision and values. This has borne much fruit as a result, with ODNE being recognised as one of the leading providers in the region from the very start. Our thanks go to all staff members and volunteers involved in this programme.

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

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**OBJECTS AND ACTIVITIES** *(Continued)*

Elsewhere, we have been actively considering how we can develop our housing portfolio to be able to offer high quality housing to our clients in locations that are convenient for them. With the acquisition of another property (see below) and being conscious of the flexibility that this affords us, this has shaped our thinking in planning the future, in which we hope to own or lease a greater proportion of our property portfolio.

In terms of the charity's governance, we are very pleased that Mahvash Shebanian has joined the board in the last few months. Mahvash has both the experience of coming to and living in the UK as a refugee and of previously working on the staff team. We are also extremely grateful to Martin Kempson who, having served as a trustee since 2014, has stepped away this year. His skills and knowledge on the board will be missed; however, we know he remains a faithful supporter of all we seek to do. We anticipate that further additions to the board will be made in the coming months.

On the assurance side, we have taken steps to strengthen our finance team so that ODNE can be set up for what we anticipate will be a challenging few years, both in terms of increasing demand for our services and also a tougher economic environment, as has been well reported.

As ever, our key focus is on our clients, who we recognise and honour. 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 is something that encourages all involved in the charity and gives us hope and confidence that the Tees Valley can be a place of sanctuary for them and others.

All that we have been able to achieve would not have been possible without our 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.

**Simon Rogalski**  
Chair of Trustees

**ACHIEVEMENTS AND PERFORMANCE**

**Services supporting Newly Granted Refugees**

In September 2021, we secured outcome funding through the Home Office Refugee Transition Outcome Fund (locally called North East RISE) releasing £13.8 million into six areas, including the North East of England. The programme supports refugees with a comprehensive range of services in housing, integration and employment support over the first two years of attaining refugee status (or humanitarian protection). This funding has significantly enhanced and widened our provision to newly recognised refugees through the Tees Valley. Since the start of the programme in November 2021, we have supported 274 new refugees within the programme and assisted a further 50 outside of the RTOF criteria (such as those with leave to remain through family life applications). This pivotal funding has enabled us to develop, grow and strengthen our support worker base as well as broaden our work and reputation across a wide range of stakeholders including Local Authorities, regional partners, other local charities and social/private housing providers. Whilst the programme covers a relatively short time period, it was critical to stabilising our financial situation and taking forward our strategic plans. Most importantly, the programme complements our mission to support those seeking sanctuary to move out of poverty and destitution and be empowered to achieve their full potential. We are incredibly grateful to Bridges Outcome Partnerships for their commitment to the programme and bringing their expertise to our sector.

**Destitution Services**

Preventing destitution and homelessness amongst people seeking sanctuary in the UK is the primary focus of the charity. Over the years, this area has become highly specialised with the growing complexity of people finding safety in an era of hostile immigration and asylum policy. As we come out of the depths of the pandemic and with the new Nationalities and Borders Act, building a service that is able to respond and adapt to changing policies, guidance and gaps in provision is critical to ensuring that people are not left homeless and destitute.

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

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**

**YEAR ENDED 31 MARCH 2022**

**ACHIEVEMENTS AND PERFORMANCE (*Continued*)**

Our aim is to build flexibility into our housing, unrestricted finances and case management to ensure that we are increasingly able to meet the demand in referrals and increasing level of destitution. In this area, in particular, we benefit from the generosity of individuals and churches who understand that their regular financial gift provides dignity, housing and essential living needs for people who have no other means. We have accommodated 46 people in the last year through our destitution support services. Around a third of those accommodated have moved onto other forms of stable support or been given leave to remain in the UK.

While accommodating refused asylum seekers is highly impactful and a very necessary area of work, we continue to build our skills within broader preventative services to anticipate and mitigate the risk of periods of destitution at an earlier stage. We have recently secured three-year funding to continue and develop this service in partnership with four other organisations. ODN is the lead organisation in this partnership, which is now possible as a result of the increased depth of the management team across ODN.

**Housing**

During the past year, the Charity has continued to pursue its goal of moving towards a financially sustainable model that decreases our reliance on grant funding, whilst maintaining our aims of reducing homelessness for asylum seekers, refugees and other vulnerable migrants. As ever, we are committed to providing good quality accommodation, accompanied by wraparound, supportive casework.

We would like to express our continuing gratitude to Lloyds Bank Foundation for supporting the development of this area of the charity, specifically by assisting with the funding of our Business Development Manager (BDM) role. Our BDM is leading on the strategic development of the property portfolio and has completed the purchase of a property in February 2022 – our thanks to the Leslie Aldridge Trust for enabling this. To assist the future purchase of more suitable properties closer to our offices and the remainder of our portfolio, a property at a greater distance from our offices was disposed of for a profit in June 2022. This disposal has released unrestricted funds that will allow us to take advantage swiftly of emerging opportunities.

Whilst our portfolio of managed properties has been of great assistance in the past few years in terms of providing housing on a significant scale, this model provides limited flexibility and also restricts our ability to ensure that all our properties are of a similar quality, whether they are owned, leased or managed. Therefore, our aim going forward is to grow the proportion of properties which are either owned outright or leased. We are very fortunate that a number of freeholders have supported our clients by making their properties available on advantageous lease terms. These factors taken together mean that we can make available an increasing degree of quality and dignity in our provision of housing to some of the most vulnerable people in our area.

Overall, we are conscious of the need to grow the size of our portfolio, as the demand that we see continues to exceed capacity to a significant degree. Given the introduction of government legislation recently, this is only likely to increase. We continue to look for ways to do this cost effectively.

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 our clients are met as they start their life in the UK.

**Other Achievements and Future Plans**

Through the generosity of the Lloyds Foundation Enhance Programme, we have been able to in-bed a comprehensive Customer Relationship Management system to manage our client records and outcomes more effectively. This is a significant step and, alongside the recently upgraded website, IT and referrals system, has given us the tools needed to ensure that data and information is stored appropriately and utilised to assist our understanding of the developing needs of the charity.

The charity is pleased to announce that we have undertaken a period of strategic review in order to ensure that our work reflects the needs of our service users and to build organisational capacity, resilience and stability. We will shortly publish our three-year Strategic Plan which covers our ambitions for the future.

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

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2022**

**ACHIEVEMENTS AND PERFORMANCE** *(Continued)*

**Melbourne House**

The centre in Middlesbrough continues to serve the charity well, with most support work based here. However, as the charity grows we are looking to ensure that Melbourne House supports the different project areas and reflects our mission of being a welcoming space, with areas for confidential support work as well as spaces for group activities such as English language tuition. Additionally, we are exploring how to ensure the building is energy efficient and maintains a lower carbon footprint. This is of particular importance with the increasing utility costs.

**Partnership Working**

Open Door North East has fostered and developed partnership working across our services through North East RISE, Ariadne Partnership and Justice Together North East partnership. These programmes reinforce the close working relationships needed to ensure that clients are well supported throughout the process of building a stable and settled life in the UK. Significantly, these partnerships have brought much needed funding security into the North East and in particular the Tees Valley.

**FINANCIAL REVIEW**

The balance on our unrestricted funds reduced from £318,790 at 31 March 2021 to £281,498 by the end of the year under review, including £229,219 in tangible fixed assets, cash reserves of £45,424 and other net current assets of £22,741. The trustees are pleased to report that the fundraising strategy, to raise unrestricted funds, is bearing fruit and is continuing into 2022.

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 £32,500 per month, the charity fell short of this target at 31 March 2022. The trustees continue to consider ways in which they can improve the level of unrestricted reserves in the short to medium term by refreshing the current fundraising strategy in order to focus on unrestricted giving. Unrestricted donations received after the financial year end have significantly improved the unrestricted cash position.

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.

**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.

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

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**


**YEAR ENDED 31 MARCH 2022**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Company Registration No:</b>	4819153
<b>Charity Registration No:</b>	1099865
<b>Registered Office and Principal Place of Business:</b>	Melbourne House Newport Road Middlesbrough TS1 5QH
<b>Trustees/Directors:</b>	Mr. S.C. Rogalski Mr. M. Kempson (resigned 14.6.22) Dr. R. Grob Mr. S.E. Jones Mrs. M. Shebanian (appointed 14.6.22)
<b>Company Secretary:</b>	Mrs. A. Lewis
<b>Chief Executive:</b>	Mrs. A. Lewis
<b>Independent Examiner:</b>	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 21st September 2022  
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 2022 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: *4th October 2022*

JL/AJD



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

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>INCOME</b>							
Grants and donations	3	110,698	155,283	82,598	172,867	193,296	328,150
Charitable activities	4	157,664	70,243	-	-	157,664	70,243
Investment income	5	16,015	16,900	-	-	16,015	16,900
Other income		216	11,391	-	-	216	11,391
<b>TOTAL INCOME</b>		<b>284,593</b>	<b>253,817</b>	<b>82,598</b>	<b>172,867</b>	<b>367,191</b>	<b>426,684</b>
<b>EXPENDITURE</b>							
Raising funds	6	7,950	4,811	39	1,977	7,989	6,788
Charitable activities	7	372,199	163,051	9,029	140,523	381,228	303,574
Other	8	9,839	10,954	-	-	9,839	10,954
<b>TOTAL EXPENDITURE</b>		<b>389,988</b>	<b>178,816</b>	<b>9,068</b>	<b>142,500</b>	<b>399,056</b>	<b>321,316</b>
<b>Net income/(expenditure) for the year</b>	9	<b>(105,395)</b>	75,001	<b>73,530</b>	30,367	<b>(31,865)</b>	105,368
<b>Transfer between funds</b>		<b>68,103</b>	43,538	<b>(68,103)</b>	(43,538)	-	-
<b>Net movement in funds</b>		<b>(37,292)</b>	118,539	<b>5,427</b>	(13,171)	<b>(31,865)</b>	105,368
<b>Reconciliation of funds:</b>							
Total funds brought forward	15	318,790	200,251	10,459	23,630	329,249	223,881
<b>Total Funds Carried Forward</b>	<b>15&amp;16</b>	<b>281,498</b>	318,790	<b>15,886</b>	10,459	<b>297,384</b>	329,249

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)**  
**(A Company Limited by Guarantee)**  
**Company Registration Number 4819153**

**BALANCE SHEET**

**31 MARCH 2022**

	Note	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible assets	12		229,219		155,948
<b>CURRENT ASSETS</b>					
Debtors	13	52,795		18,818	
Cash at bank and in hand		45,424		177,470	
		98,219		196,288	
<b>CREDITORS: Amounts falling due within one year</b>	14	(30,054)		(22,987)	
<b>NET CURRENT ASSETS</b>			68,165		173,301
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			297,384		329,249
<b>REPRESENTED BY:</b>					
Unrestricted funds	15&16		281,498		318,790
Restricted funds	15&16		15,886		10,459
			297,384		329,249

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 2022.


The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 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 21st September 2022 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 2022**

**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. They 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.

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**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 2022**

**3. GRANTS AND DONATIONS**

This comprises:	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Grants	94,597	136,337	82,598	164,884	177,195	301,221
Donations	16,101	18,946	-	7,983	16,101	26,929
	<u>110,698</u>	<u>155,283</u>	<u>82,598</u>	<u>172,867</u>	<u>193,296</u>	<u>328,150</u>

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	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Rent received	32,747	45,831	-	-	32,747	45,831
Property management charges	21,008	24,412	-	-	21,008	24,412
Programme income	103,909	-	-	-	103,909	-
	<u>157,664</u>	<u>70,243</u>	<u>-</u>	<u>-</u>	<u>157,664</u>	<u>70,243</u>

**5. INVESTMENT INCOME**

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022	2021	2022	2021	2022	2021
	£	£	£	£	£	£
Office rent received	15,996	16,886	-	-	15,996	16,886
Deposit account interest	3	14	-	-	3	14
Interest on gift aid tax reclaims	16	-	-	-	16	-
	<u>16,015</u>	<u>16,900</u>	<u>-</u>	<u>-</u>	<u>16,015</u>	<u>16,900</u>

**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)**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**9. NET INCOMING/(OUTGOING) RESOURCES**

This is stated after charging:	2022	2021
	£	£
Trustees' emoluments (note 17)	-	-
Staff costs (note 10)	230,753	150,375
Depreciation (note 12)	7,944	6,147
Independent examiner's fees:		
- external scrutiny	2,000	1,800
- accountancy and payroll costs	9,000	4,800
(including under provision £4,800 re prior year (2021: £nil))	<u>          </u>	<u>          </u>

**10. STAFF AND STAFF COSTS**

The average monthly number of employees in the year was 10.6 (2021: 9.6) equating to 8.4 (2021: 6.8) full-time equivalents with aggregate emoluments of £230,753 (2021: £150,375) as follows:

	2022	2021
	£	£
Gross salaries	213,112	142,006
Employer's national insurance contributions	13,192	5,736
Employer's pension costs	4,449	2,633
	<u>          </u>	<u>          </u>
	230,753	150,375
	<u>          </u>	<u>          </u>

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

Total remuneration paid in respect of Key Management Personnel during the year was £40,761 (2021: £35,241).

**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 £
<b>Cost</b>				
At beginning of year	156,782	18,939	10,800	186,521
Additions	71,501	9,714	-	81,215
Disposals	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At end of year	228,283	28,653	10,800	267,736
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>				
At beginning of year	11,910	11,280	7,383	30,573
Charge for year	3,137	3,953	854	7,944
On disposals	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At end of year	15,047	15,233	8,237	38,517
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Book Value</b>				
At beginning of year	144,872	7,659	3,417	155,948
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At end of year	213,236	13,420	2,563	229,219
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**13. DEBTORS**

	2022 £	2021 £
Taxation recoverable on gift aid donations	3,943	4,681
Other debtors	48,852	14,137
	<u>52,795</u>	<u>18,818</u>

**14. CREDITORS: Amounts falling due within one year**

	2022 £	2021 £
Trade creditors and accruals	23,780	15,755
Other taxes and social security	6,274	7,232
	<u>30,054</u>	<u>22,987</u>

**15. STATEMENT OF FUNDS**

	At 1.4.21 £	Income £	Expenditure £	Transfers between Funds £	At 31.3.22 £
<b>2022</b>					
<b>Unrestricted Funds</b>	318,790	284,593	389,988	68,103	281,498
<b>Restricted Funds:</b>					
Sew2work	2,003	-	-	(2,003)	-
Support trainer project	1,500	-	-	(1,500)	-
Covid-19 response	666	-	666	-	-
Covid-19 recovery	6,290	150	6,440	-	-
Property purchase and refurbishment	-	82,448	1,962	(64,600)	15,886
<b>Total Restricted Funds</b>	10,459	82,598	9,068	(68,103)	15,886
<b>Total Funds</b>	329,249	367,191	399,056	-	297,384
<b>2021</b>					
<b>Unrestricted Funds</b>	200,251	253,817	178,816	43,538	318,790
<b>Restricted Funds:</b>					
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
<b>Total Restricted Funds</b>	23,630	172,867	142,500	(43,538)	10,459
<b>Total Funds</b>	223,881	426,684	321,316	-	329,249

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**15. STATEMENT OF FUNDS (continued)**

**Restricted Funds:**

*Sew2work* - the aim of the Sew2work project was to allow women to explore different opportunities for economic inclusion, including self-employment, social enterprise and co-operative working. With the agreement of the Jill Franklin Trust, the balance of funds has been transferred to unrestricted funds.

*Support trainer project* - Action Foundation, a similar charity operating within the Newcastle area, previously made funds available to cover some of the overheads for a support trainer project and to help cover volunteer expenses incurred relating to the project. This project has not gone ahead and Action Foundation have agreed that these funds can be absorbed into the unrestricted funds of the charity.

*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.

*Property purchase and refurbishment* - the Leslie Aldridge Trust made grant funding available for the purchase and refurbishment of a house. In February 2022, the charity completed the purchase of 45 Laycock Street, Middlesbrough. The refurbishment of the property was ongoing at the year end. The purchase of the property fulfilled the restriction in relation to the funding made available for that purpose.

*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.

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



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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2022**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	229,219	-	229,219
Cash at bank and in hand	29,538	15,886	45,424
Other net current assets	22,741	-	22,741
	<u>281,498</u>	<u>15,886</u>	<u>297,384</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 (2021: £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):

	2022 £	2021 £
<b>Inter-company account transactions:</b>		
Balance due from JCT to ODNE at beginning of year	4,257	3,982
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	(18,111)	(15,721)
	<u>2,142</u>	<u>4,257</u>
Balance due from JCT to ODNE at end of year	2,142	4,257

During the year under review £620 (2021: £660) 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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. RESOURCES EXPENDED ON RAISING FUNDS**

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>Fundraising Costs of Grants and Donations</b>							
Support costs allocated to activities:							
Staff costs	Staff role	6,114	4,536	-	750	6,114	5,286
Premises	Floor area	493	114	-	434	493	548
Office administration and insurance	Floor area	1,145	67	39	793	1,184	860
Depreciation	Floor area	198	94	-	-	198	94
		<b>7,950</b>	<b>4,811</b>	<b>39</b>	<b>1,977</b>	<b>7,989</b>	<b>6,788</b>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff costs	Staff time	187,019	43,118	-	72,015	187,019	115,133
House running expenses	Direct	50,100	47,966	7,241	900	57,341	48,866
Drop-in food and groceries	Direct	2,480	3,065	1,056	3,401	3,536	6,466
Gifts to refugees and asylum seekers	Direct	27,115	21,298	-	8,645	27,115	29,943
Emergency accommodation	Direct	10,003	2,704	-	-	10,003	2,704
Women's project	Direct	29	-	-	-	29	-
Refugee advice project	Direct	83	19	-	-	83	19
ESOL expenses	Direct	179	56	-	-	179	56
Motor expenses	Direct	2,516	2,854	-	-	2,516	2,854
Depreciation	Direct	3,991	4,276	-	-	3,991	4,276
Sundries	Direct	349	13	-	-	349	13
Grants and donations	Direct	-	-	-	28,000	-	28,000
<b>Support costs allocated to activities</b>							
Staff costs	Time	35,582	24,194	-	4,000	35,582	28,194
Premises	Floor area	8,854	2,039	-	7,819	8,854	9,858
Office administration and insurance	Floor area	20,616	1,206	693	14,266	21,309	15,472
Depreciation	Floor area	3,557	1,683	-	-	3,557	1,683
Governance costs	See below	19,726	8,560	39	1,477	19,765	10,037
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>		<b>372,199</b>	<b>163,051</b>	<b>9,029</b>	<b>140,523</b>	<b>381,228</b>	<b>303,574</b>

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)**

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>Governance Costs</b>							
<b>Governance costs allocated to activities</b>							
Accountancy and independent examination	Direct	11,000	6,600	-	-	11,000	6,600
Other professional fees	Direct	4,698	-	-	-	4,698	-
Staff costs	Staff time	2,038	1,512	-	250	2,038	1,762
Premises	Floor area	493	114	-	434	493	548
Office administration and insurance	Floor area	1,145	67	39	793	1,184	860
Depreciation	Floor area	198	94	-	-	198	94
Bank charges and interest	Direct	117	173	-	-	117	173
Interest paid	Direct	37	-	-	-	37	-
		<b>19,726</b>	<b>8,560</b>	<b>39</b>	<b>1,477</b>	<b>19,765</b>	<b>10,037</b>

**8. OTHER EXPENDITURE**

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2022	2021	2022	2021	2022	2021
		£	£	£	£	£	£
<b>Costs relating to sub-let property</b>							
Premises	Direct	9,839	10,954	-	-	9,839	10,954