

**Company Registration Number 4819153**

**Charity Registration Number 1099865**

**OPEN DOOR (NORTH EAST)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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

**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2023**

The trustees present their report and the unaudited financial statements of the charitable company for the year ended 31 March 2023.

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 7.

**OBJECTS AND ACTIVITIES**

Under its Memorandum of Association, the charitable company's objects are to relieve persons who are in need or hardship, or who are aged or sick, and to relieve the distress caused thereby, in Middlesbrough, the North East of England 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.

Our vision statement remains:

***'Hope, Justice, Mercy and Dignity for those seeking sanctuary,'***

and, despite a period of societal flux during which the demand for our services has only increased, we believe that our hopes and desires for those we help are encapsulated in this statement as veraciously as ever.

Nevertheless, with a number of significant changes to the environment in which we operate, a good portion of the Trustee and Senior Management Teams' time this year has been engaged in looking to the future. Cognisant of the lessons learned from the Covid-19 pandemic, we have invested in the development and agreement of our refreshed Strategic Plan, which covers the period 2023 to 2025.

This has been framed around our values, which run through everything that we do; these are:

- **Hospitality:** Offering welcome and support to all seeking our help.
- **Compassion:** Showing grace and love to others.
- **Working together:** Building community through valuing others.
- **Dignity:** Honouring and respecting the unique worth of every person.
- **Excellence:** Being the best we can be, with integrity, in all our work.
- **Inclusivity:** Serving our clients irrespective of race, gender, disability, religious belief, age, or sexual orientation.

Our plan was agreed in October 2022 and focuses on six objectives; objectives four, five and six are identified as enablers to ensure that the first three objectives are possible, sustainable and of good quality.

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**YEAR ENDED 31 MARCH 2023**

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

Our six objectives are as follows:

1. **Casework:** increasing our capacity, skills and experience to support as many people as possible in the Tees Valley who are experiencing poverty, homelessness or marginalisation owing to their immigration status in order that it becomes the core priority of ODNE's work.
2. **Housing:** continuing to improve the quality, flexibility and efficiency of our housing stock to provide accommodation for those who have been through the asylum system, including developing our portfolio to be able to respond to changes in demand for housing for those that need it. This demand will also be from those who do not have the right to rent or the financial means to do so because of the conditions of their leave.
3. **Integration:** continuing to be able to support asylum seekers, refugees and other migrants who have come through the asylum route, to become more independent and feel part of a supporting and welcoming community, so that people move from surviving to thriving.
4. **Sustainability:** ensuring that our work is financially sustainable through efficient working and from a balanced range of funding sources.
5. **Communications:** increasing the reputation and awareness of ODNE externally with all stakeholders and improving internal communications so that staff and volunteers work in an increasingly co-ordinated and cohesive manner according to our values and ethos.
6. **Governance:** strengthening the systems and processes in place to ensure appropriate oversight and management by the Board and senior staff. This will enable ODNE to continue to provide safe, sustainable and efficient services for their clients and volunteers.

In terms of timeline, our strategic plan will be implemented according to agreed milestones over the next three years.

By focussing our effort in these six areas, we are convinced that Open Door North East will continue to fulfil our mission whilst building in financial resilience, innovation and excellence across all areas of the charity.

**Chair's Report**

On the 3<sup>rd</sup> of July 2023, Open Door North East (ODNE) marked 20 years of operation as a charity, bringing practical help, quality advice and casework and safe accommodation to asylum seekers, refugees and those with complex immigration status who have come through the asylum route in the Tees Valley, many of whom have direct experience of homelessness and destitution. Over this period, ODNE has seen significant growth but this has been outstripped by the increase in demand we are facing, as well as the complexity of the needs of those whom we help.

At the time of writing last year's report, the Covid-19 pandemic was still to an extent influencing our operations. However, our robust and resilient leadership, support work, administration and volunteer teams, together with the courage and determination shown by our clients, have ensured that ODNE has emerged from the pandemic as a stronger and more capable entity than was the case in early 2020. In particular, we have improved our triage and appointment process, increasing our ability to provide more complex and bespoke casework in a calmer, safer setting, while still providing immediate support to those facing homelessness and destitution. We are grateful for volunteers who have helped to make this a smooth transition into appointment-based service through their gift of time, warm welcome, and administrative skills.

As ever, our key focus is on our clients, who we recognise and honour, in particular for their resilience in the face of adversity, an increasingly challenging external environment for refugees and the complex situations within which they find themselves. 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 people forced to flee their homeland and make the complex journey to safety.

**OPEN DOOR (NORTH EAST)**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2023**

**OBJECTS AND ACTIVITIES Chair's Report (*Continued*)**

Our staff and volunteer team has continued to provide care and support in some challenging circumstances, often at little or no notice. It has been wonderful to see how the staff team in particular has bonded and developed their skills during the last year, even as the demand for their services has grown and become more complex. I remain incredibly grateful to this team, which consistently goes above and beyond for our clients.

All of this has, of course, been enabled and sustained by the generosity of our donors, who I thank on behalf of all at Open Door North East.

**Simon Rogalski**  
**Chair of Trustees**

**ACHIEVEMENTS AND PERFORMANCE**

**Programmes**

All our programme areas are based on and develop as a result of our six objectives laid out above and, importantly, feed into our Vision Statement. We have seen significant development across our portfolio of programmes over the last year, which is testament to the dedication of our staff team and volunteers.

Key programme highlights are as follows:

**NE RISE**

Our North East Refugee Integration Support and Employment (NE RISE) programme that commenced in November 2021 has now seen 24 months of successful operation, with over 380 individual and family refugee clients having been helped on their journey to safe and secure housing, integration and employment over that period, as a result of the support given by our team. The success of this programme has been truly gratifying, having considerably exceeded all the key performance indicators allocated to it, and ODNE continues to be recognised as one of the leading partner providers in the region. Looking forward, much potential still exists to help more clients that are likely to be requiring our support shortly due to ongoing, well-reported legislative changes. Our support worker team has developed enormously over the period of the programme, both in terms of capacity and capability, and is well placed to deal with this increased demand.

The programme funding is due to come to an end on 31 March 2024. However, such is the strength and effectiveness of the team, our aim is to preserve it as is, whilst developing new and more balanced funding channels in order to support this.

**Destitution Services**

Services to our clients within the Tees Valley who have no recourse to public funds (NRPF) continue to form the core of our activities aimed at those who would otherwise be destitute. We offer a combination of housing, emergency cash support, legal advice, English language courses and volunteering opportunities to alleviate those with the most severe needs. Our aims are to assist those who we support in seeking out and deciding upon the best route forward for them as well as providing routes to access refugee status, particularly where such support has been discontinued. In particular, we have seen a rise in people presenting with mental health challenges that have impacted their ability to engage meaningfully with legal services and who have not been able to access mental health support. In response to the growing need, we are a founding partner of the Middlesbrough Mental Health Collective, funded by Tees, Esk and Wear Valleys NHS Foundation Trust (TEWV), to support people with complex mental health conditions in the community. The aspiration is that the partnership will enable our clients to have more equitable access to mental health services and support them to be able to engage more effectively with our services to find a route out of destitution.

We continue 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 the increasing level of destitution in the Tees Valley. We have accommodated 32 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.

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**YEAR ENDED 31 MARCH 2023**

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

**Housing**

During the past year, the Charity has made good progress towards achieving its goal of moving towards a financially sustainable model that decreases reliance on grant funding, whilst maintaining the aim 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, conscious that secure housing is such a key component of the integration journey.

Overall, we are conscious of the need to grow the overall size of our portfolio, as the demand that we see continues to exceed capacity to a significant degree. Recent changes in government legislation and policy lead us to believe that the need will only increase.

As previously reported, the aim going forward is to grow the proportion of properties within our portfolio which are either owned outright or leased. This speaks to the dual goal of providing an increasing degree of quality and dignity in our provision of housing, as well as increased financial sustainability. We are grateful that support from the Quaker Housing Trust has enabled us to purchase an additional property close to our offices in Middlesbrough, bringing our total number of owned properties to four. In recent months, we have also taken on an additional leased property in Stockton.

Our Housing objective (above) is therefore underpinned by four key deliverables, as follows:

- a. Transitioning from a managed house portfolio in order that a majority of the housing stock is owned or leased by no later than March 2026.
- b. Maximising financial return for housing refugees by gaining exempt accommodation status.
- c. All accommodation and support costs for rent-paying residents (full cost recovery) will be self-financing, i.e., not funded through grants.
- d. Ensuring the housing model has the flexibility to provide 21 bedspaces for destitution clients.

In terms of b above, good progress has been made in discussions with both Middlesbrough and Stockton Councils and we expect to gain supported accommodation status over the next few months. This will make an important and significant contribution to the achievement of key deliverable c, i.e., the self-financing of the portfolio. In addition to this, an important part of our housing provision is (and will remain) dedicated to our destitution clients.

Once again, we acknowledge the generosity of our funders and supporters who have given us such a great degree of assistance to be able to develop our housing portfolio.

**Partnership Working**

ODNE has continued to foster and develop partnership working across our services through North East RISE, Ariadne Partnership and Justice Together Initiative 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. We are also incredibly pleased to have developed close working relationships with Local Authority Homelessness Prevention Services.

Our experience demonstrates that working in partnership with other local charities and with the local authorities is the best way to provide holistic support to those who we support, allowing organisations to grow and develop complementary services to ensure that service users do not fall through gaps in provision. We are exceptionally fortunate to have a number of charities with which we work closely in the local area, with many offering specialised support to our clients. As we face a more complex and fragmented asylum system, we expect to develop our partnership work to a greater degree.

**OPEN DOOR (NORTH EAST)**  
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**YEAR ENDED 31 MARCH 2023**

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

**Plans for Future Periods**

Our future plans tie in with those encapsulated in our Strategic Plan, mentioned above, which contains a range of key targets and milestones.

Over the next financial year, our focussed priorities, taken from the Strategic Plan are;

**Service Enhancement and Community Support:**

- Employ additional destitution case workers and provide them with the necessary training and qualifications.
- Develop additional volunteer roles and recruit a Volunteer Coordinator to strengthen ODNE's capacity for community support and engagement.
- Create a programme of meaningful activities to enhance the wellbeing, mental health and integration of service users, with a focus on fostering a sense of belonging and community.

**Financial Sustainability and Diversification:**

- Maximise financial returns by obtaining exempt accommodation status for housing refugees.
- Increase organisational income by expanding staff capacity to secure funding from grants, contracts, and individual donations, reducing reliance on a single funding source.

**Partnerships and Networking:**

- Review and strengthen partnership working to ensure service development aligns with ODNE's values and ethos.
- Enhance senior staff members' capacity for networking and collaboration with external partners and stakeholders.

**Organisational Development and Governance:**

- Develop a comprehensive set of Key Performance Indicators (KPIs) covering all departments, enabling the Senior Management Team and Board to monitor ODNE's overall health on a quarterly basis.
- Conduct a skills and experience audit of the Board and recruit three to four additional trustees, including two with lived experience of the asylum system, to address skills gaps and bolster governance.

These four priorities provide a streamlined focus for ODNE's Strategic Plan in the next financial year, addressing key areas of service improvement, financial sustainability, partnerships and governance.

**FINANCIAL REVIEW**

The balance on our unrestricted funds increased from £281,498 at 31 March 2022 to £306,277 by the end of the year under review. Overall, our assets included £276,499 in tangible fixed assets, cash reserves of £67,218 and other net current assets of £14,040. The trustees are pleased to report that the fundraising strategy, to raise unrestricted funds, is bearing fruit and is continuing into 2024.

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 £53,500 per month, the charity fell short of this target at 31 March 2023. 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.

By way of development in this area, we have been fortunate during the year to attract major donor funding into our income mix, further diversifying and balancing our revenue across various sources. We are looking to enhance this going forward, including as a result of a number of events around our 20<sup>th</sup> anniversary. 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.

**OPEN DOOR (NORTH EAST)**  
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**YEAR ENDED 31 MARCH 2023**

**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.

ODNE benefits strongly from its experienced team of trustees, who meet at least every 2 months and several of whom also involve themselves closely with the day-to-day affairs of the charity on an ongoing basis. We continue to seek ways to broaden our trustee team.

Staff remuneration is set by the trustees and is reviewed annually, with the National Joint Council for Local Government Services pay scales used as a reference point. Operational matters are dealt with by the Senior Management Team, all of whom have long experience in their various professional fields.

Our risks are monitored and reported on at Trustees' Meetings on a regular basis. Where risks exist and have been identified, procedures have been established to manage and mitigate these.



**OPEN DOOR (NORTH EAST)**  
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**TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)**  
**YEAR ENDED 31 MARCH 2023**

**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>Bankers:</b>	Barclays Bank plc Unit 1 Centre Mall Middlesbrough TS1 2NR
<b>Legal Advisors:</b>	Tilly, Bailey & Irvine LLP 12 Evolution Wynyard Park Billingham TS22 5TB
<b>Independent Examiner:</b>	Mr J Lester FCA Baines Jewitt Limited Spitfire House 19 Falcon Court Preston Farm Industrial Estate Stockton-on-Tees TS18 3TU

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 .....  
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 2023 which are set out on pages 9 to 21.

### 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.

**Mr J Lester FCA  
Baines Jewitt Limited  
Chartered Accountants  
Spitfire House  
19 Falcon Court  
Preston Farm Industrial Estate  
STOCKTON-ON-TEES  
TS18 3TU**

**Dated:** .....

**JL/AJW**

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

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

**YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>INCOME</b>							
Grants and donations	3	142,467	110,698	89,919	82,598	232,386	193,296
Charitable activities	4	460,528	157,664	-	-	460,528	157,664
Investment income	5	7,257	16,015	-	-	7,257	16,015
Other income		811	216	-	-	811	216
<b>TOTAL INCOME</b>		<b>611,063</b>	<b>284,593</b>	<b>89,919</b>	<b>82,598</b>	<b>700,982</b>	<b>367,191</b>
<b>EXPENDITURE</b>							
Raising funds	6	14,754	7,950	145	39	14,899	7,989
Charitable activities	7	606,301	372,199	25,181	9,029	631,482	381,228
Other	8	21,228	9,839	-	-	21,228	9,839
<b>TOTAL EXPENDITURE</b>		<b>642,283</b>	<b>389,988</b>	<b>25,326</b>	<b>9,068</b>	<b>667,609</b>	<b>399,056</b>
<b>Net income/(expenditure) for the year</b>	<b>9</b>	<b>(31,220)</b>	<b>(105,395)</b>	<b>64,593</b>	<b>73,530</b>	<b>33,373</b>	<b>(31,865)</b>
<b>Transfer between funds</b>		<b>55,999</b>	<b>68,103</b>	<b>(55,999)</b>	<b>(68,103)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>24,779</b>	<b>(37,292)</b>	<b>8,594</b>	<b>5,427</b>	<b>33,373</b>	<b>(31,865)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	16	281,498	318,790	15,886	10,459	297,384	329,249
<b>Total Funds Carried Forward</b>	<b>16&amp;17</b>	<b>306,277</b>	<b>281,498</b>	<b>24,480</b>	<b>15,886</b>	<b>330,757</b>	<b>297,384</b>

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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**BALANCE SHEET AS AT 31 MARCH 2023**

	Note	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	12		276,499		229,219
<b>CURRENT ASSETS</b>					
Debtors	13	73,204		52,795	
Cash at bank and in hand		67,218		45,424	
		140,422		98,219	
<b>CREDITORS: Amounts falling due within one year</b>	14	(59,164)		(30,054)	
<b>NET CURRENT ASSETS</b>			81,258		68,165
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			357,757		297,384
<b>CREDITORS: Amounts falling due after more than one year</b>	15	(27,000)			-
<b>NET ASSETS</b>			330,757		297,384
<b>REPRESENTED BY:</b>					
Unrestricted funds	16&17		306,277		281,498
Restricted funds	16&17		24,480		15,886
			330,757		297,384

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 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2023 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 ..... and signed on their behalf by:

.....  
**S C ROGALSKI**  
**Chair of Trustees**

The notes on pages 12 to 21 form part of these financial statements

**OPEN DOOR (NORTH EAST)**  
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**STATEMENT OF CASH FLOWS YEAR ENDED 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Cash flow from operating activities</b>	<b>19</b>	<b>38,803</b>	<b>(66,846)</b>
<b>Cash flow from investing activities</b>			
Payments to acquire tangible fixed assets		<b>(101,213)</b>	<b>(81,215)</b>
Receipts from sale of tangible fixed assets		<b>46,947</b>	<b>-</b>
Office rents receivable		<b>6,900</b>	<b>15,996</b>
Interest received		<b>357</b>	<b>19</b>
<b>Net cash flow from investing activities</b>		<b>(47,009)</b>	<b>(65,200)</b>
<b>Cash flow from financing activities</b>			
Receipt from new long term loan		<b>30,000</b>	<b>-</b>
<b>Cash flow from financing activities</b>		<b>30,000</b>	<b>-</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>21,794</b>	<b>(132,046)</b>
<b>Cash and cash equivalents at start of year</b>		<b>45,424</b>	<b>177,470</b>
<b>Cash and cash equivalents at end of year</b>		<b>67,218</b>	<b>45,424</b>

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

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**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 7 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 that 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 2023**

**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	- 3% 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.

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**3. GRANTS AND DONATIONS**

	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>		<b>Total Funds</b>	
This comprises:	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Grants	<b>94,802</b>	94,597	<b>89,919</b>	82,598	<b>184,721</b>	177,195
Donations	<b>47,665</b>	16,101	-	-	<b>47,665</b>	16,101
	<b>142,467</b>	110,698	<b>89,919</b>	82,598	<b>232,386</b>	193,296

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**

	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>		<b>Total Funds</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent received	<b>54,513</b>	32,747	-	-	<b>54,513</b>	32,747
Property management charges	<b>19,260</b>	21,008	-	-	<b>19,260</b>	21,008
Programme income	<b>386,755</b>	103,909	-	-	<b>386,755</b>	103,909
	<b>460,528</b>	157,664	-	-	<b>460,528</b>	157,664

**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>		<b>Restricted Funds</b>		<b>Total Funds</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Office rent received	<b>6,900</b>	15,996	-	-	<b>6,900</b>	15,996
Deposit account interest	<b>357</b>	3	-	-	<b>357</b>	3
Interest on gift aid tax reclaims	-	16	-	-	-	16
	<b>7,257</b>	16,015	-	-	<b>7,257</b>	16,015

**6. RESOURCES EXPENDED ON RAISING FUNDS**

See page 19.

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

See pages 20 and 21.

**8. OTHER EXPENDITURE**

See page 21.



**OPEN DOOR (NORTH EAST)**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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

This is stated after charging:	<b>2023</b>	2022
	£	£
Trustees' emoluments (note 18)	-	-
Staff costs (note 10)	<b>408,344</b>	230,753
Depreciation (note 12)	<b>9,620</b>	7,944
Profit on disposal of fixed assets	<b>(2,634)</b>	-
Independent examiner's fees:		
- external scrutiny	<b>2,150</b>	2,000
- accountancy and payroll costs	<b>9,650</b>	9,000
	<u>=====</u>	<u>=====</u>

**10. STAFF AND STAFF COSTS**

The average monthly number of employees in the year was 17.25 (2022: 10.6) equating to 13.38 (2022: 8.4) full-time equivalents with aggregate emoluments of £408,844 (2022: £230,753) as follows:

	<b>2023</b>	2022
	£	£
Gross salaries	<b>373,777</b>	213,112
Employer's national insurance contributions	<b>28,104</b>	13,192
Employer's pension costs	<b>6,963</b>	4,449
	<u>=====</u>	<u>=====</u>
	<b>408,844</b>	230,753
	<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 £46,993 (2022: £40,761).

**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	228,283	28,653	10,800	267,736
Additions	94,415	6,798	-	101,213
Disposals	(49,979)	-	-	(49,979)
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	272,719	35,451	10,800	318,970
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
<b>Depreciation</b>				
At beginning of year	15,047	15,233	8,237	38,517
Charge for year	2,977	6,002	641	9,620
On disposals	(5,666)	-	-	(5,666)
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	12,358	21,235	8,878	42,471
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
<b>Net Book Value</b>				
At beginning of year	213,236	13,420	2,563	229,219
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	260,361	14,216	1,922	276,499
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

**13. DEBTORS**

	2023 £	2022 £
Taxation recoverable on gift aid donations	12,380	3,943
Other debtors	60,824	48,852
	<u>73,204</u>	<u>52,795</u>

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

	2023 £	2022 £
Trade creditors and accruals	44,753	23,780
Other taxes and social security	11,411	6,274
Loans	3,000	-
	<u>59,164</u>	<u>30,054</u>

**15. CREDITORS: Amounts falling due after more than one year**

	2023 £	2022 £
Loans	27,000	-
	<u>27,000</u>	<u>-</u>

The above loan from the Quaker Housing Trust is interest-free and repayable over 10 years in equal annual instalments, including £15,000 repayable after more than five years.

**16. STATEMENT OF FUNDS**

	At 1.4.22 £	Income £	Expenditure £	Transfers between Funds £	At 31.3.23 £
<b>2023</b>					
<b>Unrestricted Funds</b>	281,498	611,063	642,283	55,999	306,277
<b>Restricted Funds:</b>					
Property purchase and refurbishment	15,886	20,000	-	(35,886)	-
Legal advice	-	5,000	960	-	4,040
Property improvements	-	3,000	3,000	-	-
Ariadne project	-	52,169	21,366	(20,113)	10,690
Melbourne House refurbishment	-	9,750	-	-	9,750
<b>Total Restricted Funds</b>	15,886	89,919	25,326	(55,999)	24,480
<b>Total Funds</b>	297,384	700,982	667,609	-	330,757
	<u>297,384</u>	<u>700,982</u>	<u>667,609</u>	<u>-</u>	<u>330,757</u>
	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
	<u>329,249</u>	<u>367,191</u>	<u>399,056</u>	<u>-</u>	<u>297,384</u>

**OPEN DOOR (NORTH EAST)**  
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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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

**Restricted Funds:**

***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. During the year under review, further funding was received from another donor to part fund the purchase of an additional property in Middlesbrough.

***Legal advice*** - this grant funding has been made available to support destitute clients accommodated within Open Door (North East) housing to seek legal routes out of destitution, as well as enhancing the legal services currently provided to clients, by directly funding a proportion of the costs involved.

***Property improvements*** – this funding was made available to part fund the renovation costs of one of our properties that provide a safe, secure home for four refugees in Middlesbrough, specifically the provision of a new kitchen and bathroom, as well as a full redecoration.

***Ariadne project*** – Ariadne is a co-ordinated partnership between Open Door (North East), Middlesbrough Asylum Project (MAP), Justice First, Refugee Futures and British Red Cross, specifically with the aim of identifying and filling gaps in provision for asylum seekers and refugees across the Tees Valley. The partnership provides welcome and orientation services, wellbeing support, practical support and casework for people experiencing destitution, legal support and advice, English language support and volunteering opportunities across the partnership, and aims to positively impact 900 asylum seeking users over a three year period.

***Melbourne House refurbishment*** – this funding was made available to contribute to the refurbishment and redecoration of Open Door (North East)'s head office in Middlesbrough.

***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 was 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 did not go ahead and Action Foundation agreed that these funds could 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 were used by Open Door (North East) to fund salary and administrative costs, together with funding rents for clients who were ineligible for public funding.

***Covid-19 recovery*** - Barrow Cadbury and some individual donors provided funds to aid Covid-19 recovery. A significant portion of the funding 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.

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**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	276,499	-	276,499
Cash at bank and in hand	42,738	24,480	67,218
Other net liabilities	(12,960)	-	(12,960)
	<u>306,277</u>	<u>24,480</u>	<u>330,757</u>

**18. 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 (2022: £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):

	2023 £	2022 £
<b>Inter-company account transactions:</b>		
Balance due from JCT to ODNE at beginning of year	2,142	4,257
Grant from JCT to ODNE	6,000	6,000
Rent from JCT to ODNE	6,000	9,996
Costs incurred by JCT on behalf of ODNE	(9,500)	(18,111)
	<u>4,642</u>	<u>2,142</u>

During the year under review £600 (2022: £620) was received in unrestricted donations from trustees and related parties.

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

**19. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
Net income/(expenditure) for the year	33,373	(31,865)
Office rent receivable	(6,900)	(15,996)
Interest receivable	(357)	(19)
Depreciation of tangible fixed assets	9,620	7,944
Profit on disposal of tangible fixed assets	(2,634)	-
Decrease/(increase) in debtors	(20,409)	(33,977)
Increase in creditors	26,110	7,067
	<u>38,803</u>	<u>(66,846)</u>

Net cash inflow/(outflow) from operating activities

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FOR THE YEAR ENDED 31 MARCH 2023**

**6. RESOURCES EXPENDED ON RAISING FUNDS**

Fundraising Costs of Grants and Donations	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>Support costs allocated to activities:</b>							
Staff costs	Staff role	<b>11,849</b>	6,114	-	-	<b>11,849</b>	6,114
Premises costs	Floor area	<b>1,061</b>	493	-	-	<b>1,061</b>	493
Office administration and insurance	Floor area	<b>1,544</b>	1,145	<b>145</b>	39	<b>1,689</b>	1,184
Depreciation	Floor area	<b>300</b>	198	-	-	<b>300</b>	198
		<u><b>14,754</b></u>	<u>7,950</u>	<u><b>145</b></u>	<u>39</u>	<u><b>14,899</b></u>	<u>7,989</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
Staff costs	Staff time	319,378	187,019	18,473	-	337,851	187,019
House running expenses	Direct	68,227	50,100	3,000	7,241	71,227	57,341
Destitution services	Direct	28,624	29,595	960	1,056	29,584	30,651
Emergency accommodation	Direct	6,240	10,003	-	-	6,240	10,003
Women's project	Direct	-	29	-	-	-	29
Refugee advice project	Direct	24,975	83	-	-	24,975	83
ESOL expenses	Direct	16,959	179	-	-	16,959	179
Motor expenses	Direct	3,016	2,516	-	-	3,016	2,516
Depreciation	Direct	3,618	3,991	-	-	3,618	3,991
Profit on disposal of fixed assets	Direct	(2,634)	-	-	-	(2,634)	-
Sundries	Direct	170	349	-	-	170	349
Employment services	Direct	6,194	-	-	-	6,194	-
Bad debts written off	Direct	542	-	-	-	542	-
<b>Support costs allocated to activities</b>							
Staff costs	Time	56,794	35,582	-	-	56,794	35,582
Premises costs	Floor area	19,105	8,854	-	-	19,105	8,854
Office administration and insurance	Floor area	27,806	20,616	2,603	693	30,409	21,309
Depreciation	Floor area	5,402	3,557	-	-	5,402	3,557
Governance costs	See below	21,885	19,726	145	39	22,030	19,765
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>		<b>606,301</b>	<b>372,199</b>	<b>25,181</b>	<b>9,029</b>	<b>631,482</b>	<b>381,228</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

Governance Costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>Governance costs allocated to activities</b>							
Accountancy and independent examination	Direct	11,800	11,000	-	-	11,800	11,000
Other professional fees	Direct	4,725	4,698	-	-	4,725	4,698
Staff costs	Staff time	2,350	2,038	-	-	2,350	2,038
Premises costs	Floor area	1,061	493	-	-	1,061	493
Office administration and insurance	Floor area	1,544	1,145	145	39	1,689	1,184
Depreciation	Floor area	300	198	-	-	300	198
Bank charges and interest paid	Direct	105	154	-	-	105	154
		<u>21,885</u>	<u>19,726</u>	<u>145</u>	<u>39</u>	<u>22,030</u>	<u>19,765</u>
		=====	=====	=====	=====	=====	=====

**8. OTHER EXPENDITURE**

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2023	2022	2023	2022	2023	2022
		£	£	£	£	£	£
<b>Costs relating to sub-let property</b>							
Premises costs	Direct	21,228	9,839	-	-	21,228	9,839
		<u>21,228</u>	<u>9,839</u>	<u>-</u>	<u>-</u>	<u>21,228</u>	<u>9,839</u>
		=====	=====	=====	=====	=====	=====