

Company Registration Number 4819153

Charity Registration Number 1099865

OPEN DOOR (NORTH EAST)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**Extraordinary,
never ordinary**

Helping to drive businesses and
individuals forward to meet their goals.

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 2025

CONTENTS	PAGES
Trustees' Annual Report (including Directors' Report)	1 to 7
Independent Examiner's Report to the Trustees	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 to 22

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

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2025

The trustees present their report and the unaudited financial statements of the charitable company for the year ended 31 March 2025.

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,'

This year has once again seen significant pressure on local services as national asylum, immigration laws, systems and policies continue to shift. We are deeply troubled by the current discourse around immigration, and in particular asylum seekers and refugees. The impact of the riots of Summer 2024, which particularly affected Middlesbrough and Hartlepool, has left many of our services users feeling a deep sense of fear about their safety and future in the UK.

Against this challenging backdrop, ODNE has remained a source of compassion, stability and expertise, helping individuals navigate uncertainty while driving positive change in local systems. Whilst we each bring particular areas of expertise, we have maintained a strong collaborative approach across our services and externally, ensuring that people receive support that is both appropriate, compassionate, equitable and effective.

Chair's Report

2024/25 saw Open Door North East (ODNE) turn 21, a traditional landmark age for celebration in the UK. It was a time of celebration and thankfulness that was also marked by an acute awareness of local, national and international events which continue to influence what we do.

Wars, conflicts, oppressive governments and violence around the world continue to cause more people to flee their nations for safety. Nationally, there has been a change of Government, with its own policies on asylum. Locally, like many other towns and cities in the summer of 2024, Middlesbrough experienced riots on the streets where many of our staff, volunteers, trustees and clients live. The increasingly polarising narrative around immigration in the UK continues to oppose the excellent work being done by many in Teesside to create cohesive communities.

In light of these, Open Door North East needs to continue being a safe and welcoming place where people can be supported to navigate complex immigration systems and ever-changing policy. Our vision of Hope, Justice, Mercy and Dignity for those seeking sanctuary, is needed more than ever.

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

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2025

OBJECTS AND ACTIVITIES

Chairs Report (Continued)

Against this challenging environment, there were significant successes for the charity. It navigated the end of the North East RISE programme, successfully managing to retain all the staff and a much-needed refugee move on service. Local Authorities continue to value the work we do and their funding has meant that we are able to continue embedding a refugee support worker in Stockton-on-Tees and Redcar & Cleveland Councils. Quality refugee homes with appropriate support remain an essential service, with demand continuing to be a challenge. Our ongoing work this financial year with Charity Bank has enabled us to purchase and renovate 3 new homes.

Our staff and volunteers continue to be our greatest asset. They bring knowledge and skills from both their life experiences and previous roles, inside and outside of the refugee sector. We are pleased that last year we were able to recruit more staff with lived experience. We were also able to train our staff and volunteers in issues around Mental Health & Safeguarding.

Finally, on behalf of the board, I would like to express our appreciation and thanks to our staff, volunteers, partners, donors, funders and friends. In the next 12 months, the charity will review and update its strategic plan. Given the challenges highlighted, the increasing needs and aspirations of our clients and the opportunities ahead, this exercise will need to reflect on the voices of all our stakeholders.

Simon Rogalski
Chair of Trustees

ACHIEVEMENTS AND PERFORMANCE

Casework, Support and Advocacy

Open Door North East (ODNE) exists to address the urgent and systemic challenges faced by refugees, asylum seekers, and other migrants, particularly those subject to No Recourse to Public Funds (NRPF). Our casework, support and advocacy services focus on improving access to safe housing, welfare or asylum support, access to appropriate health services and legal advice, English language provision and wellbeing activities, while promoting anti-racist, trauma-informed practice across local systems.

These activities directly support ODNE's charitable purpose: to relieve poverty and distress and promote social inclusion among refugees, asylum seekers, and migrants in the Tees Valley and beyond. Through practical casework and strategic advocacy, we help individuals move from crisis to stability and influence broader systems to become fairer and more responsive. This approach ensures that immediate relief efforts contribute to longer-term change - enabling displaced people to rebuild their lives and participate fully in their communities.

ODNE's casework, support and advocacy have directly improved the lives of refugees, asylum seekers and migrants facing homelessness, destitution, or exclusion. Our partnership model with local authorities has improved responsiveness and coordination, reducing the risk of homelessness for newly granted refugees and strengthening relationships across statutory and voluntary sectors.

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

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE

Casework, Support and Advocacy (continued)

Core Casework & Support Delivery

- Providing one-to-one casework across housing, welfare, employment, immigration, and mental health support.
- Delivered casework and advocacy across three core areas — supported accommodation, refugee integration, and destitution services — through a team of 14 support staff. We are particularly pleased to have been able to continue high levels of support for newly granted refugees beyond the end of the NE Rise Programme, which ended on 31st March 2024.
- Continued registration of IAA Level One (formerly OISC), with two staff members providing regulated asylum and protection advice.
- Provided casework and support to 448 asylum seekers and people with no recourse to public funds through the Ariadne Partnership, including 15 people for whom we provided ODNE accommodation to ensure that they were not street homeless.

Housing & Accommodation Support

- Hosting twice-weekly appointments with Middlesbrough Borough Council's Housing Options team to improve access to local housing support.
- Prioritised supported accommodation for newly granted refugees. In our first year of supported accommodation, we housed 63 people in our supported accommodation scheme.
- Throughout our housing service (supported, general needs and destitution), ODNE provided accommodation for 176 people.

Refugee Integration & Local Authority Partnerships

- Our services for newly granted refugees were accessed 1,474 times. This includes navigating social and private rented housing, applying for welfare support, employment support and digital access.
- Embedding support workers within Stockton Borough Council and Redcar & Cleveland Council to assist newly granted refugees.
- Lead partner of the Ariadne Programme, ensuring that asylum seekers have joined-up services across the Tees Valley.

Advocacy, System Change & Mental Health

- Advocating for system change through networks such as the Middlesbrough Mental Health Collective and the Lloyds Bank Foundation Local Influencing Grant.
- Played an active role in the Middlesbrough Mental Health Collective to improve mental health outcomes for displaced people, and we have recently been awarded a grant to deepen our support of migrants with poor mental health.
- Maintaining a trauma-informed and safeguarding-led approach in all service delivery.

English Language Provision & Skilled Worker Support

- Provided free English classes for at least 30 people per week who are unable to access any other provision.
- Supported displaced skilled workers, affected by visa uncertainty, ensuring access to employment, immigration advice and mental health support. This work is funded by NEADASS and delivered in partnership with Action Foundation.

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

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (*Continued*)

Housing

We are pleased that the past year has continued to see progress in our housing portfolio, underpinned by the strategy laid out in our Plan. Our aim going forward continues to be to grow the proportion of properties within our portfolio which are either owned outright or leased. In absolute terms, the number of properties in this category grew to 13, with 7 properties owned by the Charity. Our thanks go to those landlords (particularly our new landlords) who this last year, despite a continuing difficult interest rate & regulatory environment, have agreed to continue with ODNE as lessee.

Stability in our housing portfolio is vital in terms of providing consistency and dignity to our clients. In particular, owning property means that we are able to provide an ever-increasing degree of quality and dignity to our tenants. We are committed to an ongoing programme of renovation, improvement & upgrade of our owned and leased properties, reflecting our Vision Statement.

We are also grateful to our lessors, who continue to be happy to make available their properties on favourable lease terms.

Our status as a supplier of supported accommodation in both the Middlesbrough Council & Stockton Borough Council local authority areas has seen further progress this year, as we have been able to develop & refine the wrap-around support provided to our supported accommodation tenants, as well as increasing the number of tenants benefitting from this support. We now have a dedicated team offering such support and it is heartening to see how this team has been able to enable our tenants to seek and secure employment, as well as develop other skills.

Our managed housing portfolio continues to play a key role in the capacity that we can offer, albeit that economic factors have meant that the size of this portfolio has seen some continued reduction both over the period and more recently. In addition, an important part of our housing provision is (and will remain) dedicated to our destitution clients.

We remain 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. This current year, during which we are due to refresh our strategic plan, is set to see a period of investigating how portfolio growth can take place in a sustainable manner.

Role of Volunteers

Volunteers remain central to ODNE's success, bringing compassion, skill, and lived experience to every part of our work. They:

- Support English language learning through our English Café and structured classes.
- Welcome visitors, manage reception, book appointments, and assist with enquiries.
- Provide interpretation, cultural insight, and peer mentoring.

Their collective contribution ensures ODNE remains a welcoming, inclusive space for those seeking support, and we are grateful for their commitment to ODNE. We have a regular base of around 30 volunteers, as well as students and short-term volunteer placements.

Positive and Negative Factors

Positive factors, this year, have included strong partnerships with local councils and wider services, dedicated and skilled staff, volunteer engagement, and leadership development opportunities. Challenges have included leadership transitions, greater funding pressures with some key funders closed for strategic reviews, growing demand and complexity of presenting issues, and wider uncertainty linked to government policy and rhetoric on migration (such as the Illegal Migration Act, Safety of Rwanda, etc.). Our service users report experiencing greater hostility from the community, high levels of concern about their personal safety and confusion about their future in the UK. ODNE is determined to continue to be a place of welcome, guidance and advocate for a fairer, more just approach to migration in the UK, and particularly in the Tees Valley.

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

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE *(Continued)*

FINANCIAL REVIEW

The balance on our unrestricted funds declined from £439,501 as at 31 March 2024 to £289,130 by the end of the year under review, due largely to a shortfall in income against budget.

Overall, our assets included £403,779 in tangible fixed assets (primarily freehold property) and cash reserves of £87,441. Whilst the trustees note that this is significantly lower than at the same point in the previous year, this is as a result of a unique set of circumstances that combined during the reporting period to produce lower than expected income. In particular, several larger funders, with whom preliminary talks had been held, decided to close their funds and conduct a strategic review. These have now reopened and, in most cases, future beneficiaries of these funds are likely to be those at the forefront of developing future models in terms of the provision of services to refugees and asylum seekers. The trustees consider that Open Door is well placed to benefit from this future-focussed strategy.

In addition, our fundraising strategy continues to be developed to meet the challenge of raising funds in an environment where there is much political and media discourse around the refugee and asylum seeker community.

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 £67,000 per month, the charity has not met this requirement. Whilst a strong performance in the previous reporting period enabled the charity to weather the more difficult environment, the trustees are now considering additional actions to restore the position in order to deal with the challenges ahead.

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

PLANS FOR FUTURE PERIODS

- Strengthen partnerships with health, housing, and statutory services to meet growing demand.
- Expand volunteer engagement, particularly involving people with lived experience of displacement.
- Continue to advocate for system change in local access and welcome for migrants.
- Develop peer-led and co-produced initiatives to embed lived experience in service design.

Looking ahead, we remain steadfast in our commitment to respond with compassion and integrity, ensuring that those seeking sanctuary find safety, stability, and hope across the Tees Valley.

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 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Structure, Governance and Management

We recognise that, from time to time, conflicts of interest may arise on the Board of Trustees. In order to manage this, the following procedures have been adopted:

1. At the start of each meeting, trustees identify and declare conflicts – any conflicts identified are kept on a register of interests, which is regularly updated.
2. Any conflict identified will have the following information recorded:
 - what the conflict was;
 - who or what it affected;
 - when it was declared; and,
 - how it was managed.
3. If any discussion takes place relating to a conflict that has been identified, the relevant trustee(s) will leave the meeting for the duration of the discussions, will not take part in any decision or vote and will not be counted as being part of a quorum of trustees.

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 Leadership Team (SLT), all of whom have long experience in their various professional fields. To prepare for future growth, we have been developing our SLT structure over the past six months, ensuring robust governance and strategic oversight. Alongside this, we have expanded our client engagement through day trips, budgeting courses, and small group activities that promote integration and personal development.

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. We are in the process of developing a comprehensive risk register in order to catalogue identified risks, as well as relevant mitigating actions.

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

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)
YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Registration No:	4819153
Charity Registration No:	1099865
Registered Office and Principal Place of Business:	Melbourne House Newport Road Middlesbrough TS1 5QH
Trustees/Directors:	Mr S C Rogalski Dr R Grob Mr S E Jones Mrs M Shebanian Mr G Mills (appointed 16.05.24) Mrs B Thomas (appointed 16.05.24)
Company Secretary:	Mrs A Lewis
Chief Executive:	Mrs A Lewis
Bankers:	Barclays Bank plc Unit 1 Centre Mall Middlesbrough TS1 2NR
Legal Advisors:	Tilly, Bailey & Irvine LLP 12 Evolution Wynyard Park Billingham TS22 5TB
Independent Examiner:	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 12 December 2025 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 2025 which are set out on pages 9 to 22.

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
Spitfire House
19 Falcon Court
Preston Farm Industrial Estate
STOCKTON-ON-TEES
TS18 3TU**

Dated: 12 December 2025

JL/AJW

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

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
INCOME							
Grants and donations	3	88,343	190,821	101,441	142,221	189,784	333,042
Charitable activities	4	466,775	520,506	-	-	466,775	520,506
Investment income	5	1,728	5,750	-	-	1,728	5,750
Other income		233	904	-	-	233	904
TOTAL INCOME		557,079	717,981	101,441	142,221	658,520	860,202
EXPENDITURE							
Raising funds	6	12,790	14,642	3,860	634	16,650	15,276
Charitable activities	7	723,250	637,827	63,304	87,494	786,554	725,321
TOTAL EXPENDITURE		736,040	652,469	67,164	88,128	803,204	740,597
Net income/(expenditure) for the year	8	(178,961)	65,512	34,277	54,093	(144,684)	119,605
Transfer between funds		28,590	67,712	(28,590)	(67,712)	-	-
Net movement in funds		(150,371)	133,224	5,687	(13,619)	(144,684)	119,605
Reconciliation of funds:							
Total funds brought forward	15&16	439,501	306,277	10,861	24,480	450,362	330,757
Total Funds Carried Forward	15&16	289,130	439,501	16,548	10,861	305,678	450,362

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 AS AT 31 MARCH 2025

	Note	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	11		403,779		410,475
CURRENT ASSETS					
Debtors	12	14,305		33,372	
Cash at bank and in hand		87,441		218,840	
			101,746	252,212	
CREDITORS: Amounts falling due within one year	13	(51,630)		(56,325)	
NET CURRENT ASSETS			50,116		195,887
TOTAL ASSETS LESS CURRENT LIABILITIES			453,895		606,362
CREDITORS: Amounts falling due after more than one year	14		(148,217)		(156,000)
NET ASSETS			305,678		450,362
REPRESENTED BY:					
Unrestricted funds	10		289,130		439,501
Restricted funds	15&16		16,548		10,861
			305,678		450,362

For the year ended 31 March 2025, the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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 12 December 2025 and signed on their behalf by:

S C ROGALSKI
Chair of Trustees

OPEN DOOR (NORTH EAST)
(A Company Limited by Guarantee)
Company Registration Number 4819153

STATEMENT OF CASH FLOWS YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flow from operating activities	18	(122,781)	161,568
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(7,346)	(144,696)
Office rents receivable		-	4,500
Interest received		1,728	1,250
Net cash flow from investing activities		(5,618)	(138,946)
Cash flow from financing activities			
Receipt from new long term loan		-	132,000
Loan repayments		(3,000)	(3,000)
Cash flow from financing activities		(3,000)	129,000
Net increase/(decrease) in cash and cash equivalents		(131,399)	151,622
Cash and cash equivalents at start of year		218,840	67,218
Cash and cash equivalents at end of year		87,441	218,840

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

3. GRANTS AND DONATIONS

	Unrestricted Funds		Restricted Funds		Total Funds	
This comprises:	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Grants	73,000	119,123	101,441	142,221	174,441	261,344
Donations	15,343	71,698	-	-	15,343	71,698
	88,343	190,821	101,441	142,221	189,784	333,042

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	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Rent received	324,400	144,913	-	-	324,400	144,913
Property management charges	18,267	21,462	-	-	18,267	21,462
Programme income	124,108	354,131	-	-	124,108	354,131
	466,775	520,506	-	-	466,775	520,506

5. INVESTMENT INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2025	2024	2025	2024	2025	2024
	£	£	£	£	£	£
Office rent received	-	4,500	-	-	-	4,500
Deposit account interest	1,641	899	-	-	1,641	899
Interest on gift aid tax reclaims	87	351	-	-	87	351
	1,728	5,750	-	-	1,728	5,750

6. RESOURCES EXPENDED ON RAISING FUNDS

See page 20.

7. EXPENDITURE ON CHARITABLE ACTIVITIES

See pages 21 and 22.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

8. NET INCOMING/(OUTGOING) RESOURCES

This is stated after charging:	2025	2024
	£	£
Trustees' emoluments (note 17)	-	-
Staff costs (note 9)	496,108	445,711
Depreciation (note 11)	14,082	10,720
Independent examiner's fees:		
- external scrutiny	2,250	2,150
- accountancy and payroll costs	7,170	6,850
	<u>=====</u>	<u>=====</u>

9. STAFF AND STAFF COSTS

The average monthly number of employees in the year was 20.20 (2024: 18.75) equating to 15.06 (2024: 13.97) full-time equivalents with aggregate emoluments of £496,108 (2024: £445,711) as follows:

	2025	2024
	£	£
Gross salaries	453,833	408,159
Employer's national insurance contributions	32,870	29,169
Employer's pension costs	9,405	8,383
	<u>=====</u>	<u>=====</u>
	496,108	445,711

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

Total remuneration paid in respect of Key Management Personnel during the year was £53,930 (2024: £51,292).

10. TAXATION

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

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures, Fittings & Equipment £	Motor Vehicle £	Total £
Cost				
At beginning of year	413,765	39,101	10,800	463,666
Additions	-	7,346	-	7,346
Disposals	-	-	-	-
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	413,765	46,477	10,800	471,012
Depreciation				
At beginning of year	17,722	26,110	9,359	53,191
Charge for year	8,277	5,405	360	14,042
On disposals	-	-	-	-
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>
At end of year	25,999	31,515	9,719	67,233
Net Book Value				
At beginning of year	<u>396,043</u>	<u>12,991</u>	<u>1,441</u>	<u>410,475</u>
At end of year	<u>387,766</u>	<u>14,932</u>	<u>1,081</u>	<u>403,779</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

12. DEBTORS

	2025	2024
	£	£
Taxation recoverable on gift aid donations	1,417	11,938
Other debtors	12,888	21,434
	<u>14,305</u>	<u>33,372</u>

13. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors and accruals	30,552	45,617
Other taxes and social security	13,295	7,708
Other loan	7,783	3,000
	<u>51,630</u>	<u>56,325</u>

14. CREDITORS: Amounts falling due after more than one year

	2025	2024
	£	£
Bank loan	127,217	132,000
Other loan	21,000	24,000
	<u>148,217</u>	<u>156,000</u>

The bank loan of £132,000 was advanced during the previous year by Charity Bank and is secured by a first fixed charge over the following freehold properties of the charity:

- 45 Laycock Street, Middlesbrough
- 38 Percy Street, Middlesbrough
- 142 Princes Road, Middlesbrough

There is also a fixed and floating charge over all assets of the charity.

The bank loan is repayable by instalments and includes £104,261 (2024: £110,000) which falls due after more than five years from the balance sheet date. The initial loan drawdown was in November 2023 and interest is being charged at 3.5% above the Bank of England base rate. At 31 March 2025, the base rate was 4.5%, giving an effective loan rate at that date of 8.0%.

The loan is repayable over a 25 year term from June 2023 to May 2048.

The other loan is from the Quaker Housing Trust and was advanced in January 2023. The loan is interest free and repayable over 10 years in equal annual instalments, including £9,000 (2024: £12,000) repayable after more than five years from the balance sheet date.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

15. STATEMENT OF FUNDS

	At 1.4.24 £	Income £	Expenditure £	Transfers between Funds £	At 31.3.25 £
2025					
Unrestricted Funds	439,501	557,079	736,040	28,590	289,130
Restricted Funds:					
Legal advice	2,552	-	1,620	-	932
Ariadne project	-	65,211	37,001	(28,210)	-
Volunteer Co-ordinator	3,309	-	3,309	-	-
Staff wellbeing	5,000	-	2,734	(380)	1,886
CEO salary contribution	-	24,500	22,500	-	2,000
Cultural literacy and employer engagement	-	11,730	-	-	11,730
Total Restricted Funds	10,861	101,441	67,164	(28,590)	16,548
Total Funds	450,362	658,520	803,204	-	305,678
	At 1.4.23 £	Income £	Expenditure £	Transfers between Funds £	At 31.3.24 £
2024					
Unrestricted Funds	306,277	717,981	652,469	67,712	439,501
Restricted Funds:					
Legal advice	4,040	-	1,488	-	2,552
Ariadne project	10,690	91,295	59,359	(42,626)	-
Melbourne House refurbishment	9,750	-	1,600	(8,150)	-
Community organisations cost of living fund	-	41,926	24,990	(16,936)	-
Volunteer Co-ordinator	-	4,000	691	-	3,309
Staff wellbeing	-	5,000	-	-	5,000
Total Restricted Funds	24,480	142,221	88,128	(67,712)	10,861
Total Funds	330,757	860,202	740,597	-	450,362

Restricted Funds:

Legal advice - this grant funding was 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.

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, legal support and advice, and casework for people experiencing destitution. English language support and volunteering opportunities across the partnership, and aims to positively impact 900 asylum seeking users over a three year period.

Volunteer Co-ordinator – The William Leech Charity provided funding for the employment of a part time Volunteer Co-ordinator. The role has been filled by the engagement of a self-employed volunteer lead working five hours a week commencing on 15 January 2024.

Staff wellbeing – The Mercers' Company made funds available to resource any inputs or activities deemed helpful to staff wellbeing.

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

15. STATEMENT OF FUNDS (continued)

CEO salary contribution – Lloyds Bank Foundation have provided a grant from their ‘Local Collaborations Programme’ with Open Door (North East) as the grant holder organisation and on behalf of the collaboration partners, Justice First and Middlesbrough Voluntary Development Agency.

The grant runs from 1 June 2024 to 31 May 2026 and is available as a contribution to the salary costs of the CEO.

Cultural literacy and employer engagement – the grant was received towards the end of the financial year from Middlesbrough Borough Council and remained unspent at the balance sheet date.

The grant is available to provide free training to local businesses in Middlesbrough to increase understanding and confidence in hiring a diverse workforce.

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.

Community organisations cost of living fund – this funding came from The National Lottery Community Fund. It covered salary costs as well as an allocation for management overheads and operational costs for January to March 2024 and was intended to back fill the shortfall in Programme income during the ramp-down towards the end of the NE Rise Programme.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	403,779	-	403,779
Cash at bank and in hand	70,893	16,548	87,441
Other net liabilities	(185,542)	-	(185,542)
	<u>289,130</u>	<u>16,548</u>	<u>305,678</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 (2024: none).

Mr G Mills, who was appointed as a trustee on 16 May 2024, received rent from the charity of £3,350 in respect of a property leased to the charity.

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):

	2025 £	2024 £
Inter-company account transactions:		
Balance due from JCT to ODNE at beginning of year	4,792	4,642
Grant from JCT to ODNE	-	6,000
Rent from JCT to ODNE	-	4,500
Costs incurred by JCT on behalf of ODNE	(4,500)	(10,350)
	<u>292</u>	<u>4,792</u>
Balance due from JCT to ODNE at end of year		

During the year under review £600 (2024: £600) was received in unrestricted donations from trustees and related parties.

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

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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

	2025 £	2024 £
Net income/(expenditure) for the year	(144,684)	119,605
Office rent receivable	-	(4,500)
Interest receivable	(1,728)	(1,250)
Depreciation of tangible fixed assets	14,042	10,720
Decrease/(increase) in debtors	19,067	39,832
Increase/(decrease) in creditors	(9,478)	(2,839)
Net cash inflow/(outflow) from operating activities	<u>(122,781)</u>	<u>161,568</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. RESOURCES EXPENDED ON RAISING FUNDS

Fundraising Costs of Grants and Donations	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Support costs allocated to activities:							
Staff costs	Staff role	9,158	11,710	3,375	192	12,533	11,902
Premises costs	Floor area	1,390	1,392	135	-	1,525	1,392
Office administration and insurance	Floor area	1,972	1,296	350	442	2,322	1,738
Depreciation	Floor area	270	244	-	-	270	244
		<u>12,790</u>	<u>14,642</u>	<u>3,860</u>	<u>634</u>	<u>16,650</u>	<u>15,276</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Costs directly allocated to activities							
Staff costs	Staff time	386,874	298,477	33,087	74,899	419,961	373,376
House running expenses	Direct	131,781	99,207	-	1,600	131,781	100,807
Destitution services	Direct	20,732	19,005	-	-	20,732	19,005
Emergency accommodation	Direct	3,180	2,919	-	-	3,180	2,919
Refugee advice project	Direct	16,517	28,330	-	16	16,517	28,346
ESOL expenses	Direct	7,301	11,035	-	-	7,301	11,035
Motor expenses	Direct	2,804	2,956	-	-	2,804	2,956
Depreciation	Direct	8,637	5,845	-	-	8,637	5,845
Sundries	Direct	-	35	-	-	-	35
Employment services	Direct	1,023	5,808	-	-	1,023	5,808
Bad debts written off	Direct	814	-	-	-	814	-
Other professional fees	Direct	1,465	8,928	1,870	1,488	3,335	10,416
Support costs	See below	127,498	139,499	26,737	8,985	154,235	148,484
Governance costs	See below	14,624	15,783	1,610	506	16,234	16,289
TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES		723,250	637,827	63,304	87,494	786,554	725,321

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. EXPENDITURE ON CHARITABLE ACTIVITIES (Continued)

Support Costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2025	2024
		£	£	£	£	£	£
Other professional fees	Direct	7,859	27,878	-	-	7,859	27,878
Staff costs	Time	42,919	56,842	18,000	1,026	60,919	57,868
Premises costs	Floor area	25,026	25,057	2,430	-	27,456	25,057
Office administration and insurance	Floor area	35,496	23,337	6,307	7,959	41,803	31,296
Depreciation	Floor area	4,864	4,387	-	-	4,864	4,387
Bank charges and interest paid	Direct	11,334	1,998	-	-	11,334	1,998
		<u>127,498</u>	<u>139,499</u>	<u>26,737</u>	<u>8,985</u>	<u>154,235</u>	<u>148,484</u>
Governance Costs	Basis of Apportionment	Unrestricted Funds		Restricted Funds		Total Funds	
		2025	2024	2025	2024	2023	2024
		£	£	£	£	£	£
Accountancy and independent examination	Direct	9,420	9,000	-	-	9,420	9,000
Other professional fees	Direct	-	1,350	-	-	-	1,350
Staff costs	Staff time	1,572	2,501	1,125	64	2,697	2,565
Premises costs	Floor area	1,390	1,392	135	-	1,525	1,392
Office administration and insurance	Floor area	1,972	1,296	350	442	2,322	1,738
Depreciation	Floor area	270	244	-	-	270	244
		<u>14,624</u>	<u>15,783</u>	<u>1,610</u>	<u>506</u>	<u>16,234</u>	<u>16,289</u>