

OPEN DOOR YOUTH COUNSELLING LTD

England & Wales · Charity number 1112253

Details

Status	Registered
Legal form	Charitable company
Company number	05476485
Registered	2005-11-24
Register	View on the Charity Commission register

Contact

Address	Quadrant Court 49 Calthorpe Road Edgbaston Birmingham B15 1TH
Phone	01214541116
Email	info@opendoorcounselling.org.uk
Website	www.opendooryouthcounselling.org.uk

Activities

Objects: (A) TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN THE CITY OF BIRMINGHAM AND SURROUNDING AREAS HEREINAFTER CALLED "THE AREA OF BENEFIT", AND IN PARTICULAR, THE ADVANCEMENT OF EDUCATION, THE FURTHERANCE OF HEALTH AND THE RELIEF OF POVERTY, DISTRESS AND SICKNESS (THROUGH THE PROVISION OF FREE INDIVIDUAL COUNSELLING FOR YOUNG PEOPLE)(B) TO PROMOTE AND ORGANISE CO-OPERATIVE IN THE ACHIEVEMENT OF THE ABOVE PURPOSES AND TO THAT END BRING IT TOGETHER IN COUNCIL REPRESENTATIVES OF THE STATUTORY AUTHORITIES AND VOLUNTARY ORGANISATIONS ENGAGED IN THE FURTHERANCE OF THE ABOVE PURPOSES WITHIN THE AREA OF BENEFIT.

Activities: To provide free and confidential counselling to children and young people in Birmingham. The counselling is provided by a team of volunteer counsellors, recruited and trained by the service.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** CITY OF BIRMINGHAM
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£143,837	£161,739	-	-
2024-03-31	£137,926	£238,299	-	-
2023-03-31	£235,479	£272,796	-	-
2022-03-31	£331,248	£289,371	-	-
2021-03-31	£306,331	£294,911	-	-

Trustees

Name	Role	Appointed
CARMEL COLETTE MARIA MULLAN-HARTLEY		
Colette Louise Hartley		2018-09-02
Sean Madden		2024-07-17

OPEN DOOR YOUTH COUNSELLING LTD

England & Wales - Charity number 1112253

Accounts

OPEN DOOR YOUTH COUNSELLING LTD
(a company limited by guarantee)

UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

REGISTERED NUMBER: 05476485

CHARITY NUMBER: 1112253



OPEN DOOR
COUNSELLING
CHANGE IS POSSIBLE

OPEN DOOR YOUTH COUNSELLING LTD

YEAR ENDED 31 MARCH 2025

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OPEN DOOR YOUTH COUNSELLING LTD
LEGAL AND ADMINISTRATIVE INFORMATION
2025

Directors

Mrs C C M Mullan-Hartley
Miss C L Hartley
Mr S T Madden

Secretary

Not appointed

Registered and administrative office

Quadrant Court
49 Calthorpe Road
Edgbaston
Birmingham
B15 1TH

Accountants

Anchorage
No. 2 Rydell Mount
37 Bodenham Road
Hereford
HR1 2TP

Solicitors

The Wilkes Partnership
41 Church Street
Birmingham
B3 2RT

Bankers

Lloyds TSB Bank plc
Birmingham University
142 Edgbaston Park Road
Birmingham
B15 2TY

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and the unaudited accounts for the year ended 31 March 2025, which are also prepared in such a way as to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

Reference and administration details

Charity name and number

The registered charity name of the company is Open Door Youth Counselling Ltd; its charity registration number is 1112253.

Company registration number

The charitable company was incorporated in England and Wales under the company registration number 05476485.

Administrative office

The address of the principal office of the charitable company is: Quadrant Court, 49 Calthorpe Road, Edgbaston, Birmingham, B15 1TH.

Registered office

The registered office address of the charitable company is: Quadrant Court, 49 Calthorpe Road, Edgbaston, Birmingham, B15 1TH.

Charity trustees

The directors of the charitable company are its trustees for the purposes of charity law. The charity trustees who managed the charity, and who served during the year ended 31 March 2025, were as follows:

<u>Name</u>	<u>Position</u>	<u>Date appointed</u>	<u>Date resigned</u>
Mrs C C M Mullan-Hartley	Chief executive		
Miss C L Hartley	Business / safeguarding manager		
Ms C L Smith			07-06-24
Mr S T Madden		17-07-24	

The trustees are appointed annually by rotation in general meeting by the board of trustees.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

Structure, governance and management

Structure

The charity was constituted as a company, limited by guarantee on 9 June 2005, and is governed by its memorandum and articles of association.

Appointment of trustees

Potential trustees are recruited through personal recommendation or via advertisements in the BACP journal. Potential trustees are invited to attend a meeting of the board of trustees as an observer, and are DBS checked prior to appointment. Appointment is made by the board of trustees in general session. Membership is non-transferrable.

Liability of members

In the event that the charitable company is dissolved, any member serving at that time, or within 12 months of that date, promises to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity whilst he or she was a member.

Induction and training of trustees

New trustees undergo a formal induction process during which they are introduced to key staff and receive a broad outline of the charitable company's policies and procedures. They are also given an introductory pack containing the charitable company's memorandum and articles of association, the latest set of accounts, and details of formal trustee responsibilities as laid down in charity and company law; they are expected to familiarise themselves with the contents of the pack.

Under the charitable company's constitutional provisions, the trustees serve initially for a period of one year, and subsequently for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board at a general meeting.

Management of the charity

The trustees delegate the day-to-day running of the charitable company to the Director of Services, who is assisted administratively by a personal assistant. The board of trustees retain overall management control through regular trustee meetings, which the Director of Services attends.

Risk management

The trustees carry out a regular annual review of the major risks to which the charitable company is exposed. They have identified a financial risk from lower levels of funding, and are seeking to mitigate that risk by maintaining a higher level of reserves, and by seeking to reduce overheads. They have also identified a professional risk of not maintaining standards of professional knowledge and competency, and manage that risk by ensuring close supervision of the charity's line management, ongoing training, and by providing professional indemnity insurance for individual counsellors.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

Objectives and activities

Objects of the charity

The objects of the charitable company - as set out in its governing document - are as follows:-

1. To promote any charitable purpose for the benefit of the community in the City of Birmingham and surrounding areas (hereafter called 'the area of benefit');
2. To improve the emotional and mental well-being of young persons (typically those below 26 years of age) within the area of benefit, to advance their education, and to relieve their poverty, distress and sickness;
3. To promote, organise and co-operate in the achievement of the above purposes; and
4. To that end, engage with representatives of those statutory authorities and voluntary organisations within the area of benefit, that are engaged in the furtherance of the same purposes.

Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of counselling services.

These services - in accordance with the charity's objects - are typically restricted to those located within the City of Birmingham and surrounding areas. The restriction is due to the trustees' belief that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are often fee-based, but this is to cover the costs of providing the service, and to maintain quality. Fees are often discounted. In order to ensure that no one is excluded from the counselling services that the charity offers, there is always a provision for individuals to receive help and support, free of charge.

The charity provides counselling services through a variety of channels (both formal and informal), in order to reach out to the greatest number of people in need. It is always possible for individuals to refer themselves directly to the charity.

Public benefit statement

The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Volunteer contribution

Our volunteers are one of our most valuable assets. They undertake a rigorous recruitment, selection, and training programme. About 55% of volunteers who go through our training programme are invited to join our team of volunteer counsellors. It is essential that we invite only those people whom we feel are ready to work with our client group; this is not only about their level of experience and skills, but also their personal qualities and their capacity to develop therapeutic relationships with our young clients. Training within the agency takes place twice a year; this helps us to maintain a healthy team of volunteers. We also provide ongoing professional development training for our team, to ensure that we retain a well-trained and well-informed team of counsellors. Each volunteer provides a minimum of three counselling hours per week.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

Achievements and performance

Introduction and overview

2025 has been a year of significant development and transformation for Open Door Counselling. As a registered charity and BACP-accredited counselling provider, we continue to deliver high-quality person-centred mental health services for vulnerable individuals and communities. Our mission to provide safe, confidential, and affordable counselling to people of all ages remains central to our work.

Strategic developments and premises move

One of the most significant changes during the year was the successful relocation of our counselling services from Greenfield Crescent to Quadrant Court, Calthorpe Road. This move has enhanced accessibility, improved facilities, and created a welcoming therapeutic environment that supports both clients and staff while enabling future service growth.

Service delivery and growth - School counselling provision

Our school counselling provision has continued to flourish and is performing extremely well. Through close collaboration with schools, we provide vital emotional and mental health support to pupils, contributing to early intervention, resilience, and wellbeing within educational settings.

Benevolent organisations and online counselling

We continue to work in partnership with benevolent organisations, enabling us to provide online counselling support to young people. These collaborations extend our reach and ensure timely mental health support for those who may face barriers to accessing traditional services.

Couples counselling development

This year has seen a dramatic increase in demand for couples counselling. This provision has developed into a highly successful and growing service, reflecting community need and strengthening relationship wellbeing across all age groups.

Year of change and looking ahead to 2026

2025 has been a year of great change for Open Door Counselling. The relocation of premises and continued service development have allowed us to reach some of the most vulnerable individuals with mental health needs of all ages. Looking ahead to 2026, we remain committed to expanding our services, strengthening partnerships, and continuing the valuable work we do in supporting mental health across our communities.

Thanks

Many thanks to our sponsors and those who so kindly made donations to our important work in the field of mental health. Not forgetting thanks also to our counsellors, who work with our clients in a caring, compassionate and professional way, witnessing their often painful journey. Many thanks to Vaughan our Accountant for his invaluable support. We look forward to the next year with enthusiasm and passion to continue our work and develop more partnerships.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

Financial review

Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charitable company to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current uncertainties regarding the charity's future income streams, the trustees consider that the required reserves level should be between 3 and 6 months' worth of normal expenditure.

At 31 March 2025, the charitable company's reserves stood at £45,213, which was equivalent to 3.9 months of normal expenditure. This is within the target range.

In preparing this report, advantage has been taken of the exemptions applicable to companies subject to the small companies' regime.

On behalf of the board

.....
(Mrs C C M Mullan-Hartley - Trustee and CEO)

.....
(Date)

OPEN DOOR YOUTH COUNSELLING LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	
		<u>funds</u>	<u>funds</u>	<u>2025</u>	<u>2024</u>
	<i>Note</i>			£	£
<u>Income and endowments from</u>					
Donations and legacies	5	8,908	2,000	10,908	1,500
Charitable activities	6	121,167	2,400	123,567	136,422
Investments	7	-	-	-	4
Other	8	9,362	-	9,362	-
Total income		139,437	4,400	143,837	137,926
<u>Expenditure on</u>					
Charitable activities	9	148,226	12,758	160,984	238,299
Other	10	755	-	755	-
Total expenditure		148,981	12,758	161,739	238,299
<u>Net expenditure for the year and net movement in funds</u>					
	13	(9,544)	(8,358)	(17,902)	(100,373)
<u>Reconciliation of funds:</u>					
Total funds brought forward	21	55,105	9,158	64,263	164,636
Total funds carried forward		45,561	800	46,361	64,263

The notes on pages 10 to 19 form part of these accounts.

OPEN DOOR YOUTH COUNSELLING LTD

BALANCE SHEET

AS AT 31 MARCH 2025

				<u>2024</u>
		<i>Note</i>	£	£
Fixed assets				
Tangible assets	<i>Total fixed assets</i>	<i>18</i>	<u>348</u>	<u>486</u>
Current assets				
Debtors		<i>19</i>	12,415	31,126
Cash at bank			45,442	55,920
	<i>Total current assets</i>		<u>57,857</u>	<u>87,046</u>
Liabilities				
Creditors: amounts falling due within one year		<i>20</i>	(11,844)	(23,269)
Net current assets			<u>46,013</u>	<u>63,777</u>
Total assets less current liabilities			<u>46,361</u>	<u>64,263</u>
	<i>Total net assets</i>		<u>£ 46,361</u>	<u>£ 64,263</u>
The funds of the charity				
Unrestricted funds		<i>21</i>	45,561	55,105
Restricted income funds		<i>21</i>	800	9,158
	<i>Total charity funds</i>		<u>£ 46,361</u>	<u>£ 64,263</u>

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.

The trustees have not required the charitable company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small companies, and in accordance with the provisions of FRS 102 Section 1A - small entities.

Approved by the board of trustees and signed on its behalf by:

.....
(Mrs C C M Mullan-Hartley - Trustee)

.....
(Date)

Company registration number: 05476485

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1. Company information

Open Door Youth Counselling Ltd is a private company, limited by guarantee, incorporated in England and Wales with the registration number 05476485.

The company's registered office is Quadrant Court, 49 Calthorpe Road, Edgbaston, Birmingham, B15 1TH.

2. Basis of preparation

Accounting basis

These accounts have been prepared in full accordance with applicable United Kingdom accounting standards, including Section 1A of Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), as well as the Companies Act 2006, the Charities Act 2011, and the Charities SORP (FRS 102), 'Accounting and Reporting by Charities'.

Open Door Youth Counselling Ltd meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in sterling.

3. Principal accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below, and have been consistently applied.

Incoming resources

Incoming resources comprise the invoiced value of services provided during the year, excluding value added tax, and net of trade discounts. The charitable company's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have passed to the buyer. Incoming resources also reflect the value of unbilled work at the year end, where a right to consideration exists. Incoming resources include the value of services provided under contracts, to the extent that there is a right to consideration, and is recorded at the value of the consideration due. Where payments or donations are received in advance of services provided, those amounts are recorded as deferred income and included as part of 'Creditors due within one year'.

Income is included in the SOFA when a right to entitlement exists, when its receipt is virtually certain, and when the monetary value can be measured with sufficient reliability.

Where income and expenditure are related, both are reported gross in the SOFA.

Grants which are conditional upon the delivery of a specific performance by the charitable company, are only included in the SOFA when the charitable company has obtained unconditional entitlement to the income. Grants which are related to specific performance are included in the SOFA as the charitable company earns the right to consideration from its performance. Government grants are treated in accordance with the Companies Act 2006, and the accruals model of FRS 102. Where they relate to revenue expenditure, they are credited to the SOFA as they are received; where they relate to capital expenditure, the grant is deferred, and subsequently released to the SOFA over the useful life of the related asset.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Grants which are subject to a condition which allows for the recovery by the donor of any unexpended part of a grant, are recognised in full when receivable. Any related liability for repayment is included when repayment is probable.

Incoming resources are deferred when the charitable company receives income that is subject to a condition that prohibits expenditure until a future specified event or accounting period, or when it receives contractual income in advance of the provision of services to which the income relates. In such circumstances, the relevant amount is accounted for as deferred income, and recognised as a liability until the accounting period in which the charitable company is allowed to expend the resource, or provides the related services.

Grants are classified in the SOFA according to their nature. Grants of a general nature, or for the purposes of core funding, are included in 'Voluntary income'; grants relating to the provision of goods or services - either to beneficiaries, or as a part of charitable activities - are included in 'Incoming resources from charitable activities'.

Where the charitable company receives incoming resources specifically to provide a fixed asset, or if a fixed asset is donated, the relevant amount or valuation is recognised in the SOFA in full, when receivable. Where the use of the asset is unrestricted, a designated fund is established (where material) to reflect the book value of the asset, and is reduced over the asset's useful economic life by the amount of the depreciation applied in each accounting period.

Contractual income and performance-related grants are only included in the SOFA once the related services have been delivered.

Gifts in kind are included at a reasonable estimate of their value to the charitable company, or the amount realised. Those intended for sale or distribution are included as gifts when sold or distributed; those intended for the charitable company's own use are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charitable company is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charitable company of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the directors' annual report, where material.

Investment income is included in the SOFA when receivable.

Gains or losses arising on disposal, revaluation or impairment of fixed assets - whether held for the charitable company's own use, or for investment purposes - will be included in the fund which held the related asset prior to the disposal, revaluation or impairment.

Impairment losses, or losses on disposal, of assets held for the charitable company's own use (i.e. not investment assets), will be treated as additional depreciation of the relevant asset, and charged appropriately to the resources expended section of the SOFA.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Gains on the disposal of fixed assets held for the charitable company's own use, will be included in the SOFA under the heading 'other incoming resources'.

Exceptional items are those which fall within the charitable company's ordinary activities, but which are material in terms of their size or incidence. They are included within the income category to which they relate, but are disclosed on a separate line in order to provide a true and fair view. A full explanation of the nature of the item is provided in the notes to the accounts.

Resources expended and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to pay out resources.

Expenditure is recorded in the SOFA at cost, net of trade discounts. Irrecoverable VAT is included with the expenditure to which it relates.

Expenditure is classified under the following activity headings:

- Raising funds - These comprise the costs of fundraising trips and activities. There was no trading income in the year.
- Charitable activities - These comprise all costs associated with furthering the charity's objects.

Support costs include governance costs (the costs of preparing and examining the annual accounts, the costs of trustee meetings, and the costs of any legal advice to trustees on governance or constitutional matters), as well as IT costs and finance costs. Support costs are apportioned between expenses relating to charitable activities, and those relating to fundraising activities on the basis disclosed in the notes to these accounts.

Grants payable are included in the SOFA when a commitment has been made, and there are no conditions (within the control of the charitable company) that are still to be met, relating to the grant.

Where grants are made by the charitable company which have performance conditions attached, such grants are only recognised in the SOFA once the grant's recipient has satisfied those conditions.

Funds accounting

The charitable company's income, expenditure, and net assets are analysed between the following funds (where applicable):

- Unrestricted funds: those which are freely available to the trustees, and which can be applied to any of the charitable company's purposes, without restriction.
- Designated funds: legally defined as unrestricted funds, but reserved for a particular purpose by the trustees.
- Restricted funds: those which are typically subject to an external restriction, and which the trustees may only apply to specific purposes of the charitable company.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

3. Principal accounting policies *(continued)*

Tangible fixed assets

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset as follows:-

- Fixtures, fittings and equipment - 25% straight line.

No depreciation is charged in the year of disposal.

Assets held under finance leases are individually depreciated over the shorter of the period of the lease, and the estimated useful economic life of the asset.

Leased assets

Leases are classified as finance leases when substantially all the risks and rewards of ownership of the asset have transferred to the charitable company; all other leases are classified as operating leases.

Operating lease rentals are charged to the SOFA in equal annual amounts over the period of the lease.

Provisions

Provisions are recognised when the charitable company has a present obligation as a result of a past event, and it is probable that the charitable company will be required to settle that obligation. Provisions are measured at the trustees' best estimate of the expenditure required to settle the obligation at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered, and after any provision for doubtful debts. Prepayments are valued at the amount that relates to future accounting periods.

Cash at bank and in hand

This includes cash and short-term highly liquid investments, with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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 can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

3. Principal accounting policies *(continued)*

Pensions

The charitable company operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the statement of financial activities as they become payable, in accordance with the rules of the scheme.

4. Incoming resources

All incoming resources arose from services supplied to United Kingdom customers.

	<u>2025</u>	<u>2024</u>
	£	£
5. <u>Donations and legacies</u>		
Voluntary grants and donations	3,460	1,500
Legacies	7,448	-
	<u>10,908</u>	<u>1,500</u>
6. <u>Income from charitable activities</u>		
Counselling fees	120,767	134,422
Rental income	400	-
Other grants for provision of services	2,400	2,000
	<u>123,567</u>	<u>136,422</u>
7. <u>Income from investments</u>		
Interest received	<u>-</u>	<u>4</u>
8. <u>Other income</u>		
Returned rental deposit	<u>9,362</u>	<u>-</u>
9. <u>Expenditure on charitable activities</u>		
<u>Direct costs</u>		
Counsellors fees	21,701	21,924
Trustees' remuneration (see note 24)	75,457	77,980
Direct wages and salaries	24,722	46,771
<u>Overhead expenses</u>		
Establishment expenses	26,902	48,928
Motor and equipment expenses	(235)	376
Administrative expenses	7,059	36,697
Governance costs	4,082	4,287
Advertising and marketing costs	1,296	1,336
	<u>160,984</u>	<u>238,299</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

	<u>2025</u>	<u>2024</u>
	£	£
10. <u>Other expenditure</u>		
Moving costs	<u>755</u>	<u>-</u>

11. Analysis of expenditure by charitable activity

<u>Programme</u>	<u>Activities undertaken directly</u> £	<u>Support costs</u> £	<u>Grant funded activities</u> £	<u>Total</u> £
Private client counselling	126,724	3,402	-	130,126
Schools counselling	17,097	510	-	17,607
Volunteer counselling	1,583	85	-	1,668
Community youth mental health project	-	85	11,498	11,583
	<u>145,404</u>	<u>4,082</u>	<u>11,498</u>	<u>160,984</u>

12. Analysis of support costs

Governance and other support costs are identified by the charity and then apportioned between the cost centres of expenditure on 'raising funds', and expenditure on 'charitable activities'. For the year ended 31 March 2025 the charity apportioned its costs on the following basis:

<u>Support cost</u>	<u>Raising funds</u> £	<u>Charitable activities</u> £	<u>Total</u> £	<u>Basis of allocation</u>
Governance	<u>-</u>	<u>4,082</u>	<u>4,082</u>	Time allocation.

13. Net expenditure for the year

	<u>2025</u>	<u>2024</u>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	138	138
Directors' remuneration:		
- in respect of qualifying services (see note 24)	73,909	75,318
- company contributions to a money-purchase pension scheme	741	741
Independent examiner's fees for reporting on the accounts	<u>1,700</u>	<u>1,825</u>
Number of directors to whom benefits are accruing under:	<u>Number</u>	<u>Number</u>
Money purchase pension schemes	<u>1</u>	<u>1</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

14. Trustee expenses

The following reimbursements of out-of-pocket expenses were made during the year to the trustees for expenses incurred by them:

	<u>2025</u>	<u>2024</u>
	£	£
Total amount paid *	<u>344</u>	<u>761</u>
	<u>Number</u>	<u>Number</u>
Number of trustees who were paid expenses	<u>2</u>	<u>1</u>

* The reimbursements related to property repair costs and storage fees.

15. Staff costs

	<u>2025</u>	<u>2024</u>
	£	£
Gross wages and salaries	100,285	141,322
Employer's national insurance costs	3,021	5,702
Employer's contributions to a defined contribution pension scheme	<u>912</u>	<u>1,435</u>
	<u>104,218</u>	<u>148,459</u>

No employee received emoluments in excess of £60,000. Employee benefits received by the charity's trustees and key management personnel for their services to the charity are given at note 24.

16. Staff numbers

The average head count of employees employed during the year (analysed by area of activity) were as follows:

	<u>2025</u>	<u>2024</u>
	No.	No.
Charitable activities	4	4
Governance	1	1
Administrative and support services	<u>1</u>	<u>2</u>
	<u>6</u>	<u>7</u>

Volunteer staff

Volunteers regularly contribute towards the provision of counselling services for the charity, either in addition to their paid employment, or as part of their formal training.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

17. Corporation tax

The charitable company's income and gains are exempt from corporation tax as they are applied for charitable purposes.

18. Tangible fixed assets

	<u>Fixtures, fittings and equipment</u>	<u>Total</u>
	£	£
<u>Cost</u>		
At 1 April 2024	24,776	24,776
Disposals	(11,164)	(11,164)
At 31 March 2025	<u>13,612</u>	<u>13,612</u>
<u>Depreciation</u>		
At 1 April 2024	24,290	24,290
Charge for the year	138	138
Disposals	(11,164)	(11,164)
At 31 March 2025	<u>13,264</u>	<u>13,264</u>
<u>Net book value</u>		
At 31 March 2025	<u>348</u>	<u>348</u>
At 1 April 2024	<u>486</u>	<u>486</u>

19. Debtors

	<u>2025</u>	<u>2024</u>
	£	£
<u>Amounts falling due within one year</u>		
Trade debtors	-	7,591
Prepayments and accrued income	12,415	23,535
	<u>12,415</u>	<u>31,126</u>

20. Creditors: amounts falling due within one year

Trade creditors	-	12,450
Accruals	4,271	5,396
PAYE and NIC	7,203	4,852
Pension liabilities	370	571
	<u>11,844</u>	<u>23,269</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

21. Funds of the charity

Analysis of movements in funds	<u>B/fwd at</u> <u>01-04-24</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	<u>C/fwd at</u> <u>31-03-25</u> £
<u>Unrestricted funds</u>					
Undesignated funds	<u>55,105</u>	<u>139,437</u>	<u>(148,981)</u>	<u>-</u>	<u>45,561</u>
<u>Restricted funds</u>					
Community youth mental health project	9,158	2,400	(10,758)	-	800
Relocation fund	<u>-</u>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>
	<u>9,158</u>	<u>4,400</u>	<u>(12,758)</u>	<u>-</u>	<u>800</u>
<u>Total funds</u>	<u>64,263</u>	<u>143,837</u>	<u>(161,739)</u>	<u>-</u>	<u>46,361</u>

Description of undesignated funds

<u>Fund name</u>	<u>Purpose</u>
General fund	The 'free reserves' after allowing for all designated funds.

Description of restricted funds

<u>Fund name</u>	<u>Purpose</u>
Community youth mental health project	To fund counselling for 12-18 year-olds from deprived areas of Birmingham.
Relocation fund	To assist in meeting the costs of office relocation.

Net assets between funds as at 31 March 2025

<u>Fund type</u>	<u>Tangible</u> <u>Fixed assets</u> £	<u>Net current</u> <u>assets</u> £	<u>Total</u> £
<u>Unrestricted funds</u>			
Undesignated funds	348	45,213	45,561
<u>Restricted funds</u>	-	800	800
<u>Total funds</u>	<u>348</u>	<u>46,013</u>	<u>46,361</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

(continued)

22. Leasing commitments

At the balance sheet date, the charitable company had the following total commitments under non-cancellable operating leases:

<u>2025</u>	<u>2024</u>
<u>£</u>	<u>£</u>
<u>15,415</u>	<u>32,958</u>

Included above are the following commitments in respect of leases of land and buildings:

<u>15,415</u>	<u>32,958</u>
---------------	---------------

Lease payments recognised as an expense

<u>19,538</u>	<u>35,000</u>
---------------	---------------

23. Pensions

During the year, the charitable company operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £913 (2024: £1,435). The outstanding contributions at the balance sheet date amounted to £382 (2024: £571), and are included within 'creditors due within one year'.

The pension costs are allocated to the relevant fund and activity cost centre, in accordance with the nature of the work undertaken by the employee or officer to whom the benefit accrued. In the year under review, all costs were allocated to unrestricted funds, and to expenditure on charitable activities.

24. Related party transactions

The charitable company paid the following remuneration and benefits to its trustees:

<u>Name</u>	<u>Salary</u>	<u>Pension</u>	<u>Total</u>	<u>2024</u>
	<u>£</u>	<u>Benefits</u> <u>£</u>	<u>£</u>	<u>£</u>
Mrs C C M Mullan-Hartley	42,969	-	42,969	44,378
Miss C L Hartley	30,940	741	31,681	31,681
	<u>73,909</u>	<u>741</u>	<u>74,650</u>	<u>76,059</u>

Legal authority

The remuneration was paid under the authority of the charitable company's governing document, and the powers conferred by the Charities Act 2011. It did not relate to trustee services, but was paid in exchange for professional counselling and administrative services provided under a contract of employment.

25. Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF OPEN DOOR YOUTH COUNSELLING LTD ('THE COMPANY')

I report to the charity trustees on my examination of the unaudited accounts of the Company for the year ended 31 March 2025, which are set out on pages 8 to 19.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act, and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of 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.



Vaughan Barnacle FCA
(Relevant professional body: ICAEW)

20 December 2025

Anchorage, No. 2 Rydell Mount, 37 Bodenham Road, Hereford HR1 2TP

OPEN DOOR YOUTH COUNSELLING LTD

England & Wales - Charity number 1112253

Accounts

OPEN DOOR YOUTH COUNSELLING LTD
(a company limited by guarantee)

UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

REGISTERED NUMBER: 05476485

CHARITY NUMBER: 1112253



OPEN DOOR
COUNSELLING
CHANGE IS POSSIBLE

OPEN DOOR YOUTH COUNSELLING LTD

YEAR ENDED 31 MARCH 2024

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OPEN DOOR YOUTH COUNSELLING LTD
LEGAL AND ADMINISTRATIVE INFORMATION

2024

Directors

Mrs C C M Mullan-Hartley
Miss C L Hartley
Mr S T Madden

Secretary

Not appointed

Registered and administrative office

Quadrant Court
49 Calthorpe Road
Edgbaston
Birmingham
B15 1TH

Accountants

Anchorage
No. 2 Rydell Mount
37 Bodenham Road
Hereford
HR1 2TP

Solicitors

The Wilkes Partnership
41 Church Street
Birmingham
B3 2RT

Bankers

Lloyds TSB Bank plc
Birmingham University
142 Edgbaston Park Road
Birmingham
B15 2TY

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and the unaudited accounts for the year ended 31 March 2024, which are also prepared in such a way as to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

Reference and administration details

Charity name and number

The registered charity name of the company is Open Door Youth Counselling Ltd; its charity registration number is 1112253.

Company registration number

The charitable company was incorporated in England and Wales under the company registration number 05476485.

Administrative office

The address of the principal office of the charitable company is: Quadrant Court, 49 Calthorpe Road, Edgbaston, Birmingham, B15 1TH.

Registered office

The registered office address of the charitable company is: Quadrant Court, 49 Calthorpe Road, Edgbaston, Birmingham, B15 1TH.

Charity trustees

The directors of the charitable company are its trustees for the purposes of charity law. The charity trustees who managed the charity, and who served during the year ended 31 March 2024, were as follows:

<u>Name</u>	<u>Position</u>	<u>Date appointed</u>	<u>Date resigned</u>
Mrs C C M Mullan-Hartley	Chief executive		
Miss C L Hartley	Consultant		
Ms C L Smith	Business / safeguarding manager		07-06-24
Mr S T Madden		17-07-24	

The trustees are appointed annually by rotation in general meeting by the board of trustees.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

Structure, governance and management

Structure

The charity was constituted as a company, limited by guarantee on 9 June 2005, and is governed by its memorandum and articles of association.

Appointment of trustees

Potential trustees are recruited through personal recommendation or via advertisements in the BACP journal. Potential trustees are invited to attend a meeting of the board of trustees as an observer, and are DBS checked prior to appointment. Appointment is made by the board of trustees in general session. Membership is non-transferrable.

Liability of members

In the event that the charitable company is dissolved, any member serving at that time, or within 12 months of that date, promises to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity whilst he or she was a member.

Induction and training of trustees

New trustees undergo a formal induction process during which they are introduced to key staff and receive a broad outline of the charitable company's policies and procedures. They are also given an introductory pack containing the charitable company's memorandum and articles of association, the latest set of accounts, and details of formal trustee responsibilities as laid down in charity and company law; they are expected to familiarise themselves with the contents of the pack.

Under the charitable company's constitutional provisions, the trustees serve initially for a period of one year, and subsequently for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board at a general meeting.

Management of the charity

The trustees delegate the day-to-day running of the charitable company to the Director of Services, who is assisted administratively by a personal assistant. The board of trustees retain overall management control through regular trustee meetings, which the Director of Services attends.

Risk management

The trustees carry out a regular annual review of the major risks to which the charitable company is exposed. They have identified a financial risk from lower levels of funding, and are seeking to mitigate that risk by maintaining a higher level of reserves, and by seeking to reduce overheads. They have also identified a professional risk of not maintaining standards of professional knowledge and competency, and manage that risk by ensuring close supervision of the charity's line management, ongoing training, and by providing professional indemnity insurance for individual counsellors.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

Objectives and activities

Objects of the charity

The objects of the charitable company - as set out in its governing document - are as follows:-

1. To promote any charitable purpose for the benefit of the community in the City of Birmingham and surrounding areas (hereafter called 'the area of benefit');
2. To improve the emotional and mental well-being of young persons (typically those below 26 years of age) within the area of benefit, to advance their education, and to relieve their poverty, distress and sickness;
3. To promote, organise and co-operate in the achievement of the above purposes; and
4. To that end, engage with representatives of those statutory authorities and voluntary organisations within the area of benefit, that are engaged in the furtherance of the same purposes.

Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of counselling services.

These services - in accordance with the charity's objects - are typically restricted to those located within the City of Birmingham and surrounding areas. The restriction is due to the trustees' belief that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are often fee-based, but this is to cover the costs of providing the service, and to maintain quality. Fees are often discounted. In order to ensure that no one is excluded from the counselling services that the charity offers, there is always a provision for individuals to receive help and support, free of charge.

The charity provides counselling services through a variety of channels (both formal and informal), in order to reach out to the greatest number of people in need. It is always possible for individuals to refer themselves directly to the charity.

Public benefit statement

The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Volunteer contribution

Our volunteers are one of our most valuable assets. They undertake a rigorous recruitment, selection, and training programme. About 55% of volunteers who go through our training programme are invited to join our team of volunteer counsellors. It is essential that we invite only those people whom we feel are ready to work with our client group; this is not only about their level of experience and skills, but also their personal qualities and their capacity to develop therapeutic relationships with our young clients. Training within the agency takes place twice a year; this helps us to maintain a healthy team of volunteers. We also provide ongoing professional development training for our team, to ensure that we retain a well-trained and well-informed team of counsellors. Each volunteer provides a minimum of three counselling hours per week.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

Achievements and performance

As I write this year's report, I reflect that each year in the life of Open Door seems to represent and present different challenges and hurdles. There sometimes seems little time to sit back and breathe between these moments, often as one matter resolves, another is visible on the horizon. This year is no different, having been served notice by our landlords on our current premises.

This building, that we have called home for 20 plus years, has provided us with stability during the most unstable times. It has seen lots of counsellors come and go, welcomed thousands of clients, offering them sanctuary and safety, which is such an important part of the therapeutic encounter. As I walk around the building, I wonder what stories these walls would tell, but locked away deep within the bricks and mortar are the many tales of the human condition. The stories of our clients, our counsellors' journeys of growth and development, births, deaths, marriages and everything in-between. I remind myself as we explore new premises and options, that the life and soul of the agency is not the building. Although integral to who and what we, it is the counsellors and clients that make a place 'home', they who represent what Open Door is all about.

Without our much respected and valued counsellors we would be unable to offer the service we do. I continue to hear from both partner agencies and our clients/parents, compliments about the work of our counsellors, comments such as "I can't thank them enough" and "we hear lots of good things about your counsellors". This reminds me that none of this will cease when we move out of our building, it isn't the building that makes them great, it is their absolute resolve to support our clients. Wherever our feet land, they will keep doing what they do, offering clients empathy, care and compassion.

It is similar for our clients. The building doesn't shape or define what they bring. What is significant is that they feel safe to explore what is hurting, and causing them pain and distress.

The magic that is Open Door we can create anywhere we go....I have no doubt about that.

Aside from having to relocate, the agency is running smoothly. We are seeing lots of fee-paying clients, including those who are training to be counsellors themselves. Our school counselling provision remains ongoing. We continue to generate funds from charitable grants and work with partner services to offer counselling provisions.

Financial stability is something we always strive for and work towards. We have survived for not far off 60 years, a feat for a small independent charity, which currently receives no statutory or NHS funding. Our passion, determination and genuine commitment to the work we do and the services we offer, helps us to be resilient in the face of adversity and champion the service at every opportunity. This will never change.

Thanks and acknowledgements

As always, thanks to everyone that contributes in one way or another, we couldn't do what we do without each and every one.

But, as always, my biggest gratitude is to our clients. It's easy to forget how hard it is to firstly seek out support, but secondly to be brave enough to show up week after week, to really engage in the therapy and trust the process, even when it gets really tough. Their courage and conviction is an acute reminder of why we do what we do.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

Financial review

Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charitable company to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current uncertainties regarding the charity's future income streams, the trustees consider that the required reserves level should be between 3 and 6 months' worth of normal expenditure.

At 31 March 2024, the charitable company's reserves stood at £54,619, which was equivalent to 3 months of normal expenditure. This is within the target range.

In preparing this report, advantage has been taken of the exemptions applicable to companies subject to the small companies' regime.

On behalf of the board

.....
(Mrs C C M Mullan-Hartley - Trustee and CEO)

.....
(Date)

OPEN DOOR YOUTH COUNSELLING LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	
		<u>funds</u>	<u>funds</u>	<u>2024</u>	<u>2023</u>
	<i>Note</i>			£	£
<u>Income and endowments from</u>					
Donations and legacies	5	1,500	-	1,500	36,000
Charitable activities	6	134,422	2,000	136,422	199,478
Investments	7	4	-	4	1
Total income		<u>135,926</u>	<u>2,000</u>	<u>137,926</u>	<u>235,479</u>
<u>Expenditure on</u>					
Charitable activities	8	228,219	10,080	238,299	272,796
Total expenditure		<u>228,219</u>	<u>10,080</u>	<u>238,299</u>	<u>272,796</u>
Net expenditure for the year and net movement in funds					
	11	(92,293)	(8,080)	(100,373)	(37,317)
<u>Reconciliation of funds:</u>					
Total funds brought forward	19	147,398	17,238	164,636	201,953
Total funds carried forward		<u>55,105</u>	<u>9,158</u>	<u>64,263</u>	<u>164,636</u>

The notes on pages 10 to 19 form part of these accounts.

OPEN DOOR YOUTH COUNSELLING LTD

BALANCE SHEET

AS AT 31 MARCH 2024

				<u>2023</u>
		<i>Note</i>	<i>£</i>	<i>£</i>
Fixed assets				
Tangible assets	Total fixed assets	16	<u>486</u>	<u>624</u>
Current assets				
Debtors		17	31,126	55,802
Cash at bank			<u>55,920</u>	<u>126,534</u>
	Total current assets		<u>87,046</u>	<u>182,336</u>
Liabilities				
Creditors: amounts falling due within one year		18	<u>(23,269)</u>	<u>(18,324)</u>
Net current assets			<u>63,777</u>	<u>164,012</u>
Total assets less current liabilities			<u>64,263</u>	<u>164,636</u>
	Total net assets		<u><u>£ 64,263</u></u>	<u><u>£ 164,636</u></u>
The funds of the charity				
Unrestricted funds		19	55,105	147,398
Restricted income funds		19	<u>9,158</u>	<u>17,238</u>
	Total charity funds		<u><u>£ 64,263</u></u>	<u><u>£ 164,636</u></u>

For the year ended 31 March 2024, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the charitable company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small companies, and in accordance with the provisions of FRS 102 Section 1A - small entities.

Approved by the board of trustees and signed on its behalf by:

.....
(Mrs C C M Mullan-Hartley - Trustee)

.....
(Date)

Company registration number: 05476485

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

1. Company information

Open Door Youth Counselling Ltd is a private company, limited by guarantee, incorporated in England and Wales with the registration number 05476485.

The company's registered office is Quadrant Court, 49 Calthorpe Road, Edgbaston, Birmingham, B15 1TH.

2. Basis of preparation

Accounting basis

These accounts have been prepared in full accordance with applicable United Kingdom accounting standards, including Section 1A of Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), as well as the Companies Act 2006, the Charities Act 2011, and the Charities SORP (FRS 102), 'Accounting and Reporting by Charities'.

Open Door Youth Counselling Ltd meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in sterling.

3. Principal accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below, and have been consistently applied.

Incoming resources

Incoming resources comprise the invoiced value of services provided during the year, excluding value added tax, and net of trade discounts. The charitable company's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have passed to the buyer. Incoming resources also reflect the value of unbilled work at the year end, where a right to consideration exists. Incoming resources include the value of services provided under contracts, to the extent that there is a right to consideration, and is recorded at the value of the consideration due. Where payments or donations are received in advance of services provided, those amounts are recorded as deferred income and included as part of 'Creditors due within one year'.

Income is included in the SOFA when a right to entitlement exists, when its receipt is virtually certain, and when the monetary value can be measured with sufficient reliability.

Where income and expenditure are related, both are reported gross in the SOFA.

Grants which are conditional upon the delivery of a specific performance by the charitable company, are only included in the SOFA when the charitable company has obtained unconditional entitlement to the income. Grants which are related to specific performance are included in the SOFA as the charitable company earns the right to consideration from its performance. Government grants are treated in accordance with the Companies Act 2006, and the accruals model of FRS 102. Where they relate to revenue expenditure, they are credited to the SOFA as they are received; where they relate to capital expenditure, the grant is deferred, and subsequently released to the SOFA over the useful life of the related asset.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Grants which are subject to a condition which allows for the recovery by the donor of any unexpended part of a grant, are recognised in full when receivable. Any related liability for repayment is included when repayment is probable.

Incoming resources are deferred when the charitable company receives income that is subject to a condition that prohibits expenditure until a future specified event or accounting period, or when it receives contractual income in advance of the provision of services to which the income relates. In such circumstances, the relevant amount is accounted for as deferred income, and recognised as a liability until the accounting period in which the charitable company is allowed to expend the resource, or provides the related services.

Grants are classified in the SOFA according to their nature. Grants of a general nature, or for the purposes of core funding, are included in 'Voluntary income'; grants relating to the provision of goods or services - either to beneficiaries, or as a part of charitable activities - are included in 'Incoming resources from charitable activities'.

Where the charitable company receives incoming resources specifically to provide a fixed asset, or if a fixed asset is donated, the relevant amount or valuation is recognised in the SOFA in full, when receivable. Where the use of the asset is unrestricted, a designated fund is established (where material) to reflect the book value of the asset, and is reduced over the asset's useful economic life by the amount of the depreciation applied in each accounting period.

Contractual income and performance-related grants are only included in the SOFA once the related services have been delivered.

Gifts in kind are included at a reasonable estimate of their value to the charitable company, or the amount realised. Those intended for sale or distribution are included as gifts when sold or distributed; those intended for the charitable company's own use are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charitable company is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charitable company of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the directors' annual report, where material.

Investment income is included in the SOFA when receivable.

Gains or losses arising on disposal, revaluation or impairment of fixed assets - whether held for the charitable company's own use, or for investment purposes - will be included in the fund which held the related asset prior to the disposal, revaluation or impairment.

Impairment losses, or losses on disposal, of assets held for the charitable company's own use (i.e. not investment assets), will be treated as additional depreciation of the relevant asset, and charged appropriately to the resources expended section of the SOFA.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Gains on the disposal of fixed assets held for the charitable company's own use, will be included in the SOFA under the heading 'other incoming resources'.

Exceptional items are those which fall within the charitable company's ordinary activities, but which are material in terms of their size or incidence. They are included within the income category to which they relate, but are disclosed on a separate line in order to provide a true and fair view. A full explanation of the nature of the item is provided in the notes to the accounts.

Resources expended and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to pay out resources.

Expenditure is recorded in the SOFA at cost, net of trade discounts. Irrecoverable VAT is included with the expenditure to which it relates.

Expenditure is classified under the following activity headings:

- Raising funds - These comprise the costs of fundraising trips and activities. There was no trading income in the year.
- Charitable activities - These comprise all costs associated with furthering the charity's objects.

Support costs include governance costs (the costs of preparing and examining the annual accounts, the costs of trustee meetings, and the costs of any legal advice to trustees on governance or constitutional matters), as well as IT costs and finance costs. Support costs are apportioned between expenses relating to charitable activities, and those relating to fundraising activities on the basis disclosed in the notes to these accounts.

Grants payable are included in the SOFA when a commitment has been made, and there are no conditions (within the control of the charitable company) that are still to be met, relating to the grant.

Where grants are made by the charitable company which have performance conditions attached, such grants are only recognised in the SOFA once the grant's recipient has satisfied those conditions.

Funds accounting

The charitable company's income, expenditure, and net assets are analysed between the following funds (where applicable):

- Unrestricted funds: those which are freely available to the trustees, and which can be applied to any of the charitable company's purposes, without restriction.
- Designated funds: legally defined as unrestricted funds, but reserved for a particular purpose by the trustees.
- Restricted funds: those which are typically subject to an external restriction, and which the trustees may only apply to specific purposes of the charitable company.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

3. Principal accounting policies *(continued)*

Tangible fixed assets

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset as follows:-

- Fixtures, fittings and equipment - 25% straight line.

No depreciation is charged in the year of disposal.

Assets held under finance leases are individually depreciated over the shorter of the period of the lease, and the estimated useful economic life of the asset.

Leased assets

Leases are classified as finance leases when substantially all the risks and rewards of ownership of the asset have transferred to the charitable company; all other leases are classified as operating leases.

Operating lease rentals are charged to the SOFA in equal annual amounts over the period of the lease.

Provisions

Provisions are recognised when the charitable company has a present obligation as a result of a past event, and it is probable that the charitable company will be required to settle that obligation. Provisions are measured at the trustees' best estimate of the expenditure required to settle the obligation at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered, and after any provision for doubtful debts. Prepayments are valued at the amount that relates to future accounting periods.

Cash at bank and in hand

This includes cash and short-term highly liquid investments, with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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 can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

3. Principal accounting policies (continued)

Pensions

The charitable company operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the statement of financial activities as they become payable, in accordance with the rules of the scheme.

4. Incoming resources

All incoming resources arose from services supplied to United Kingdom customers.

	<u>2024</u>	<u>2023</u>
	£	£
5. <u>Donations and legacies</u>		
Voluntary grants and donations	<u>1,500</u>	<u>36,000</u>
6. <u>Income from charitable activities</u>		
Counselling fees	134,422	115,073
Government grants for provision of services	-	59,455
Other grants for provision of services	2,000	24,950
	<u>136,422</u>	<u>199,478</u>
7. <u>Income from investments</u>		
Interest received	<u>4</u>	<u>1</u>
8. <u>Expenditure on charitable activities</u>		
<u>Direct costs</u>		
Counsellors fees	21,924	27,328
Trustees' remuneration (see note 22)	77,980	87,133
Direct wages and salaries	46,771	63,870
<u>Overhead expenses</u>		
Establishment expenses	48,928	52,446
Motor and equipment expenses	376	1,692
Administrative expenses	36,697	33,415
Governance costs	4,287	4,704
Advertising and marketing costs	1,336	2,208
	<u>238,299</u>	<u>272,796</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

9. Analysis of expenditure by charitable activity

<u>Programme</u>	<u>Activities undertaken directly</u> £	<u>Support costs</u> £	<u>Grant funded activities</u> £	<u>Total</u> £
Private client counselling	192,011	3,557	-	195,568
Schools counselling	22,867	548	-	23,415
Volunteer counselling	2,546	91	-	2,637
Community youth mental health project	-	91	16,588	16,679
	<u>217,424</u>	<u>4,287</u>	<u>16,588</u>	<u>238,299</u>

10. Analysis of support costs

Governance and other support costs are identified by the charity and then apportioned between the cost centres of expenditure on 'raising funds', and expenditure on 'charitable activities'. For the year ended 31 March 2024 the charity apportioned its costs on the following basis:

<u>Support cost</u>	<u>Raising funds</u> £	<u>Charitable activities</u> £	<u>Total</u> £	<u>Basis of allocation</u>
Governance	-	4,287	4,287	Time allocation.

11. Net expenditure for the year

	<u>2024</u> £	<u>2023</u> £
This is stated after charging:		
Depreciation of owned fixed assets	138	150
Directors' remuneration:		
- in respect of qualifying services (see note 22)	75,318	113,302
- company contributions to a money-purchase pension scheme	741	1,482
Independent examiner's fees for reporting on the accounts	<u>1,825</u>	<u>1,825</u>
Number of directors to whom benefits are accruing under:	<u>Number</u>	<u>Number</u>
Money purchase pension schemes	<u>1</u>	<u>1</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

12. Trustee expenses

The following reimbursements of out-of-pocket expenses were made during the year to the trustees for expenses incurred by them:

	<u>2024</u>	<u>2023</u>
	£	£
Total amount paid *	<u>761</u>	<u>1,498</u>
	<u>Number</u>	<u>Number</u>
Number of trustees who were paid expenses	<u>1</u>	<u>1</u>

* The reimbursements related to staff welfare costs, printing, postage and stationery fees, subscriptions and renewals expenditure.

	<u>2024</u>	<u>2023</u>
	£	£
13. <u>Staff costs</u>		
Gross wages and salaries	141,322	164,670
Employer's national insurance costs	5,702	8,834
Employer's contributions to a defined contribution pension scheme	1,435	1,517
	<u>148,459</u>	<u>175,021</u>

No employee received emoluments in excess of £60,000. Employee benefits received by the charity's trustees and key management personnel for their services to the charity are given at note 22.

14. Staff numbers

The average head count of employees employed during the year (analysed by area of activity) were as follows:

	<u>2024</u>	<u>2023</u>
	No.	No.
Charitable activities	4	4
Governance	1	1
Administrative and support services	2	2
	<u>7</u>	<u>7</u>

Volunteer staff

Volunteers regularly contribute towards the provision of counselling services for the charity, either in addition to their paid employment, or as part of their formal training.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

15. Corporation tax

The charitable company's income and gains are exempt from corporation tax as they are applied for charitable purposes.

16. Tangible fixed assets

	<u>Fixtures, fittings and equipment</u>	<u>Total</u>
	£	£
<u>Cost</u>		
At 1 April 2023	24,776	24,776
Additions	-	-
At 31 March 2024	<u>24,776</u>	<u>24,776</u>
<u>Depreciation</u>		
At 1 April 2023	24,152	24,152
Charge for the year	138	138
At 31 March 2024	<u>24,290</u>	<u>24,290</u>
<u>Net book value</u>		
At 31 March 2024	<u>486</u>	<u>486</u>
At 1 April 2023	<u>624</u>	<u>624</u>

17. Debtors

	<u>2024</u>	<u>2023</u>
	£	£
<u>Amounts falling due within one year</u>		
Trade debtors	7,591	20,000
Prepayments and accrued income	23,535	35,802
	<u>31,126</u>	<u>55,802</u>

18. Creditors: amounts falling due within one year

Trade creditors	12,450	10,103
Accruals	5,396	3,775
PAYE and NIC	4,852	3,899
Pension liabilities	571	547
	<u>23,269</u>	<u>18,324</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

19. Funds of the charity

Analysis of movements in funds	<u>B/fwd at</u> <u>01-04-23</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>C/fwd at</u> <u>31-03-24</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Unrestricted funds</u>					
Undesignated funds	<u>147,398</u>	<u>135,926</u>	<u>(228,219)</u>	<u>-</u>	<u>55,105</u>
<u>Restricted funds</u>					
Community youth mental health project	<u>17,238</u>	<u>2,000</u>	<u>(10,080)</u>	<u>-</u>	<u>9,158</u>
<u>Total funds</u>	<u>164,636</u>	<u>137,926</u>	<u>(238,299)</u>	<u>-</u>	<u>64,263</u>

Description of undesignated funds

<u>Fund name</u>	<u>Purpose</u>
General fund	The 'free reserves' after allowing for all designated funds.

Description of restricted funds

<u>Fund name</u>	<u>Purpose</u>
Community youth mental health project	To fund counselling for 12-18 year-olds from deprived areas of Birmingham.

Net assets between funds as at 31 March 2024

<u>Fund type</u>	<u>Tangible</u> <u>Fixed assets</u>	<u>Net current</u> <u>assets</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>Unrestricted funds</u>			
Undesignated funds	486	54,619	55,105
<u>Restricted funds</u>			
	-	9,158	9,158
<u>Total funds</u>	<u>486</u>	<u>63,777</u>	<u>64,263</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

(continued)

20. Leasing commitments

At the balance sheet date, the charitable company had the following total commitments under non-cancellable operating leases:

<u>2024</u>	<u>2023</u>
<u>£</u>	<u>£</u>
<u>32,958</u>	<u>44,234</u>

Included above are the following commitments in respect of leases of land and buildings:

<u>32,958</u>	<u>43,750</u>
---------------	---------------

Lease payments recognised as an expense

<u>35,000</u>	<u>35,967</u>
---------------	---------------

21. Pensions

During the year, the charitable company operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £1,435 (2023: £1,517). The outstanding contributions at the balance sheet date amounted to £571 (2023: £547), and are included within 'creditors due within one year'.

The pension costs are allocated to the relevant fund and activity cost centre, in accordance with the nature of the work undertaken by the employee or officer to whom the benefit accrued. In the year under review, all costs were allocated to unrestricted funds, and to expenditure on charitable activities.

22. Related party transactions

The charitable company paid the following remuneration and benefits to its trustees:

<u>Name</u>	<u>Salary</u>	<u>Pension Benefits</u>	<u>Total</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Mrs C C M Mullan-Hartley	44,378	-	44,378	51,422
Miss C L Hartley	30,940	741	31,681	31,681
	<u>75,318</u>	<u>741</u>	<u>76,059</u>	<u>83,103</u>

Legal authority

The remuneration was paid under the authority of the charitable company's governing document, and the powers conferred by the Charities Act 2011. It did not relate to trustee services, but was paid in exchange for professional counselling and administrative services provided under a contract of employment.

23. Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF OPEN DOOR YOUTH COUNSELLING LTD ('THE COMPANY')

I report to the charity trustees on my examination of the unaudited accounts of the Company for the year ended 31 March 2024, which are set out on pages 8 to 19.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act, and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of 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.



Vaughan Barnacle FCA
(Relevant professional body: ICAEW)

19 December 2024

Anchorage, No. 2 Rydell Mount, 37 Bodenham Road, Hereford HR1 2TP

OPEN DOOR YOUTH COUNSELLING LTD

England & Wales - Charity number 1112253

Accounts

OPEN DOOR YOUTH COUNSELLING LTD
(a company limited by guarantee)

UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

REGISTERED NUMBER: 05476485

CHARITY NUMBER: 1112253



OPEN DOOR
COUNSELLING
CHANGE IS POSSIBLE

OPEN DOOR YOUTH COUNSELLING LTD

YEAR ENDED 31 MARCH 2023

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Pages 3 to 7	-	Directors' report
Page 8	-	Statement of financial activities
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OPEN DOOR YOUTH COUNSELLING LTD
LEGAL AND ADMINISTRATIVE INFORMATION
2023

Directors

Mrs C C M Mullan-Hartley
Miss C L Hartley
Ms C L Smith

Secretary

Not appointed

Registered and administrative office

2 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Accountants

Anchorage
No. 2 Rydell Mount
37 Bodenham Road
Hereford
HR1 2TP

Solicitors

The Wilkes Partnership
41 Church Street
Birmingham
B3 2RT

Bankers

Lloyds TSB Bank plc
Birmingham University
142 Edgbaston Park Road
Birmingham
B15 2TY

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and the unaudited accounts for the year ended 31 March 2023, which are also prepared in such a way as to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

Reference and administration details

Charity name and number

The registered charity name of the company is Open Door Youth Counselling Ltd; its charity registration number is 1112253.

Company registration number

The charitable company was incorporated in England and Wales under the company registration number 05476485.

Administrative office

The address of the principal office of the charitable company is: 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

Registered office

The registered office address of the charitable company is: 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

Charity trustees

The directors of the charitable company are its trustees for the purposes of charity law. The charity trustees who manage the charity, and who served during the year ended 31 March 2023, were as follows:

<u>Name</u>	<u>Position</u>
Mrs C C M Mullan-Hartley	Chief executive
Miss C L Hartley	Consultant
Ms C L Smith	Business and safeguarding manager

The trustees are appointed annually by rotation in general meeting by the board of trustees.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

Structure, governance and management

Structure

The charity was constituted as a company, limited by guarantee on 9 June 2005, and is governed by its memorandum and articles of association.

Appointment of trustees

Potential trustees are recruited through personal recommendation or via advertisements in the BACP journal. Potential trustees are invited to attend a meeting of the board of trustees as an observer, and are DBS checked prior to appointment. Appointment is made by the board of trustees in general session. Membership is non-transferrable.

Liability of members

In the event that the charitable company is dissolved, any member serving at that time, or within 12 months of that date, promises to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity whilst he or she was a member.

Induction and training of trustees

New trustees undergo a formal induction process during which they are introduced to key staff and receive a broad outline of the charitable company's policies and procedures. They are also given an introductory pack containing the charitable company's memorandum and articles of association, the latest set of accounts, and details of formal trustee responsibilities as laid down in charity and company law; they are expected to familiarise themselves with the contents of the pack.

Under the charitable company's constitutional provisions, the trustees serve initially for a period of one year, and subsequently for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board at a general meeting.

Management of the charity

The trustees delegate the day-to-day running of the charitable company to the Director of Services, who is assisted administratively by a personal assistant. The board of trustees retain overall management control through regular trustee meetings, which the Director of Services attends.

Risk management

The trustees carry out a regular annual review of the major risks to which the charitable company is exposed. They have identified a financial risk from lower levels of funding, and are seeking to mitigate that risk by maintaining a higher level of reserves, and by seeking to reduce overheads. They have also identified a professional risk of not maintaining standards of professional knowledge and competency, and manage that risk by ensuring close supervision of the charity's line management, ongoing training, and by providing professional indemnity insurance for individual counsellors.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

Objectives and activities

Objects of the charity

The objects of the charitable company - as set out in its governing document - are as follows:-

1. To promote any charitable purpose for the benefit of the community in the City of Birmingham and surrounding areas (hereafter called 'the area of benefit');
2. To improve the emotional and mental well-being of young persons (typically those below 26 years of age) within the area of benefit, to advance their education, and to relieve their poverty, distress and sickness;
3. To promote, organise and co-operate in the achievement of the above purposes; and
4. To that end, engage with representatives of those statutory authorities and voluntary organisations within the area of benefit, that are engaged in the furtherance of the same purposes.

Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of counselling services.

These services - in accordance with the charity's objects - are typically restricted to those located within the City of Birmingham and surrounding areas. The restriction is due to the trustees' belief that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are often fee-based, but this is to cover the costs of providing the service, and to maintain quality. Fees are often discounted. In order to ensure that no one is excluded from the counselling services that the charity offers, there is always a provision for individuals to receive help and support, free of charge.

The charity provides counselling services through a variety of channels (both formal and informal), in order to reach out to the greatest number of people in need. It is always possible for individuals to refer themselves directly to the charity.

Public benefit statement

The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Volunteer contribution

Our volunteers are one of our most valuable assets. They undertake a rigorous recruitment, selection, and training programme. About 55% of volunteers who go through our training programme are invited to join our team of volunteer counsellors. It is essential that we invite only those people whom we feel are ready to work with our client group; this is not only about their level of experience and skills, but also their personal qualities and their capacity to develop therapeutic relationships with our young clients. Training within the agency takes place twice a year; this helps us to maintain a healthy team of volunteers. We also provide ongoing professional development training for our team, to ensure that we retain a well-trained and well-informed team of counsellors. Each volunteer provides a minimum of three counselling hours per week.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

Achievements and performance

As we approach the end of 2023 there have been many changes that have taken place within the service.

In last year's report we mentioned that our contract with Forward Thinking Birmingham was going to go out to tender. We had to think seriously about the implications of bidding for the tender. Equally we needed to consider whether this was the right thing for the charity. After many conversations we decided not to submit a bid. This was both a moral and ethical decision. We felt that given the incredibly long waiting lists we had and the lack of sufficient funding from Forward Thinking Birmingham that we would not proceed, as it was not in the best interests of the agency or our clients.

Open Door always puts the client at the centre of every decision we make. We wanted to get back to the grass roots of the charity and provide early intervention counselling to our clients. With a lengthy waiting list that we had it would have been impossible to do this. We had started to feel that we were becoming part of the problem instead of making changes to support early intervention. We are very much aware that the sooner a client can access counselling that there is less likelihood of them having more enduring and longer term mental health problems.

Once the decision was made we completed our commitment to Forward Thinking Birmingham and proceeded to access other sources of funding. This has not been an easy task, but this is now showing that it was clearly the right decision.

As a result of our success with funding bids we are now able to offer free counselling to a limited number of young people from areas of deprivation. We have also secured funding to enable us to support young people who may become involved in the criminal system.

We offer subsidised counselling to all age ranges from 10 upwards. We provide therapy to trainee counsellors who are undertaking their counselling training.

We continue to run our monthly mental health groups which support many people in need.

School Counselling

We continue to work closely with schools in Birmingham to meet the demand for school based counselling. We are really pleased to have secured two new schools in the past year. We also support schools in a number of different ways, for example, we help with safeguarding issues and any staff training requests. We also provide low cost counselling to school staff.

Looking ahead

This will continue to be a challenging year for the service as we strive to secure more income streams and develop new initiatives which will enhance the work that we already do and hopefully attract new funders.

We look forward as usual with excitement in facing the new challenges ahead. But most of all we look forward to meeting all the new clients who come through our door in the coming year.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

Goodbyes

We have had to say goodbye to a number of our long term staff when our NHS contract ended, some of whom were TUPE'd over to other services. We miss these staff and thank them for their many years of service.

Thanks and acknowledgements

Many thanks to all our counsellors, admin staff, supervisors and consultants. You all play a huge part in continuing to make Open Door a successful charity. A special thanks to our accountant for preparing our accounts and his support with other queries throughout the year.

Website

Thanks to Caitlin Milne (Kindlemix) for her wonderful support in keeping our website up to date and for being very patient with us.

Financial review

Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charitable company to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current uncertainties regarding the charity's future income streams, the trustees consider that the required reserves level should be between 5 and 9 months' worth of normal expenditure.

At 31 March 2023, the charitable company's reserves stood at £146,774, which was equivalent to 7.2 months of normal expenditure. This is within the target range.

In preparing this report, advantage has been taken of the exemptions applicable to companies subject to the small companies' regime.

On behalf of the board

.....
(Mrs C C M Mullan-Hartley - Trustee and CEO)

.....
(Date)

OPEN DOOR YOUTH COUNSELLING LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	
		<u>funds</u>	<u>funds</u>	<u>2023</u>	<u>2022</u>
	<i>Note</i>			£	£
<u>Income and endowments from</u>					
Donations and legacies	5	36,000	-	36,000	25,500
Charitable activities	6	174,528	24,950	199,478	305,748
Investments	7	1	-	1	-
Total income		210,529	24,950	235,479	331,248
<u>Expenditure on</u>					
Charitable activities	8	265,084	7,712	272,796	289,371
Total expenditure		265,084	7,712	272,796	289,371
Net expenditure / income for the year and net movement in funds					
	11	(54,555)	17,238	(37,317)	41,877
<u>Reconciliation of funds:</u>					
Total funds brought forward	19	201,953	-	201,953	160,076
Total funds carried forward		147,398	17,238	164,636	201,953

The notes on pages 10 to 19 form part of these accounts.

OPEN DOOR YOUTH COUNSELLING LTD

BALANCE SHEET

AS AT 31 MARCH 2023

				<u>2022</u>
		<i>Note</i>	£	£
Fixed assets				
Tangible assets	Total fixed assets	16	<u>624</u>	<u>774</u>
Current assets				
Debtors		17	55,802	69,092
Cash at bank			<u>126,534</u>	<u>153,674</u>
	Total current assets		<u>182,336</u>	<u>222,766</u>
Liabilities				
Creditors: amounts falling due within one year		18	<u>(18,324)</u>	<u>(21,587)</u>
Net current assets			<u>164,012</u>	<u>201,179</u>
Total assets less current liabilities			<u>164,636</u>	<u>201,953</u>
	Total net assets		<u>£ 164,636</u>	<u>£ 201,953</u>
The funds of the charity				
Unrestricted funds		19	147,398	201,953
Restricted income funds		19	<u>17,238</u>	<u>-</u>
	Total charity funds		<u>£ 164,636</u>	<u>£ 201,953</u>

For the year ended 31 March 2023, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the charitable company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small companies, and in accordance with the provisions of FRS 102 Section 1A - small entities.

Approved by the board of trustees and signed on its behalf by:

.....
(Mrs C C M Mullan-Hartley - Trustee)

.....
(Date)

Company registration number: 05476485

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

1. Company information

Open Door Youth Counselling Ltd is a private company, limited by guarantee, incorporated in England and Wales with the registration number 05476485.

The company's registered office is 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

2. Basis of preparation

Accounting basis

These accounts have been prepared in full accordance with applicable United Kingdom accounting standards, including Section 1A of Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), as well as the Companies Act 2006, the Charities Act 2011, and the Charities SORP (FRS 102), 'Accounting and Reporting by Charities'.

Open Door Youth Counselling Ltd meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in Sterling.

3. Principal accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below, and have been consistently applied.

Incoming resources

Incoming resources comprise the invoiced value of services provided during the year, excluding value added tax, and net of trade discounts. The charitable company's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have passed to the buyer. Incoming resources also reflect the value of unbilled work at the year end, where a right to consideration exists. Incoming resources include the value of services provided under contracts, to the extent that there is a right to consideration, and is recorded at the value of the consideration due. Where payments or donations are received in advance of services provided, those amounts are recorded as deferred income and included as part of 'Creditors due within one year'.

Income is included in the SOFA when a right to entitlement exists, when its receipt is virtually certain, and when the monetary value can be measured with sufficient reliability.

Where income and expenditure are related, both are reported gross in the SOFA.

Grants which are conditional upon the delivery of a specific performance by the charitable company, are only included in the SOFA when the charitable company has obtained unconditional entitlement to the income. Grants which are related to specific performance are included in the SOFA as the charitable company earns the right to consideration from its performance. Government grants are treated in accordance with the Companies Act 2006, and the accruals model of FRS 102. Where they relate to revenue expenditure, they are credited to the SOFA as they are received; where they relate to capital expenditure, the grant is deferred, and subsequently released to the SOFA over the useful life of the related asset.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Grants which are subject to a condition which allows for the recovery by the donor of any unexpended part of a grant, are recognised in full when receivable. Any related liability for repayment is included when repayment is probable.

Incoming resources are deferred when the charitable company receives income that is subject to a condition that prohibits expenditure until a future specified event or accounting period, or when it receives contractual income in advance of the provision of services to which the income relates. In such circumstances, the relevant amount is accounted for as deferred income, and recognised as a liability until the accounting period in which the charitable company is allowed to expend the resource, or provides the related services.

Grants are classified in the SOFA according to their nature. Grants of a general nature, or for the purposes of core funding, are included in 'Voluntary income'; grants relating to the provision of goods or services - either to beneficiaries, or as a part of charitable activities - are included in 'Incoming resources from charitable activities'.

Where the charitable company receives incoming resources specifically to provide a fixed asset, or if a fixed asset is donated, the relevant amount or valuation is recognised in the SOFA in full, when receivable. Where the use of the asset is unrestricted, a designated fund is established (where material) to reflect the book value of the asset, and is reduced over the asset's useful economic life by the amount of the depreciation applied in each accounting period.

Contractual income and performance-related grants are only included in the SOFA once the related services have been delivered.

Gifts in kind are included at a reasonable estimate of their value to the charitable company, or the amount realised. Those intended for sale or distribution are included as gifts when sold or distributed; those intended for the charitable company's own use are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charitable company is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charitable company of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the directors' annual report, where material.

Investment income is included in the SOFA when receivable.

Gains or losses arising on disposal, revaluation or impairment of fixed assets - whether held for the charitable company's own use, or for investment purposes - will be included in the fund which held the related asset prior to the disposal, revaluation or impairment.

Impairment losses, or losses on disposal, of assets held for the charitable company's own use (i.e. not investment assets), will be treated as additional depreciation of the relevant asset, and charged appropriately to the resources expended section of the SOFA.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Gains on the disposal of fixed assets held for the charitable company's own use, will be included in the SOFA under the heading 'other incoming resources'.

Exceptional items are those which fall within the charitable company's ordinary activities, but which are material in terms of their size or incidence. They are included within the income category to which they relate, but are disclosed on a separate line in order to provide a true and fair view. A full explanation of the nature of the item is provided in the notes to the accounts.

Resources expended and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to pay out resources.

Expenditure is recorded in the SOFA at cost, net of trade discounts. Irrecoverable VAT is included with the expenditure to which it relates.

Expenditure is classified under the following activity headings:

- Raising funds - These comprise the costs of fundraising trips and activities. There was no trading income in the year.
- Charitable activities - These comprise all costs associated with furthering the charity's objects.

Support costs include governance costs (the costs of preparing and examining the annual accounts, the costs of trustee meetings, and the costs of any legal advice to trustees on governance or constitutional matters), as well as IT costs and finance costs. Support costs are apportioned between expenses relating to charitable activities, and those relating to fundraising activities on the basis disclosed in the notes to these accounts.

Grants payable are included in the SOFA when a commitment has been made, and there are no conditions (within the control of the charitable company) that are still to be met, relating to the grant.

Where grants are made by the charitable company which have performance conditions attached, such grants are only recognised in the SOFA once the grant's recipient has satisfied those conditions.

Funds accounting

The charitable company's income, expenditure, and net assets are analysed between the following funds (where applicable):

- Unrestricted funds: those which are freely available to the trustees, and which can be applied to any of the charitable company's purposes, without restriction.
- Designated funds: legally defined as unrestricted funds, but reserved for a particular purpose by the trustees.
- Restricted funds: those which are typically subject to an external restriction, and which the trustees may only apply to specific purposes of the charitable company.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

3. Principal accounting policies *(continued)*

Tangible fixed assets

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset as follows:-

- Fixtures, fittings and equipment - 25% straight line.

No depreciation is charged in the year of disposal.

Assets held under finance leases are individually depreciated over the shorter of the period of the lease, and the estimated useful economic life of the asset.

Leased assets

Leases are classified as finance leases when substantially all the risks and rewards of ownership of the asset have transferred to the charitable company; all other leases are classified as operating leases.

Operating lease rentals are charged to the SOFA in equal annual amounts over the period of the lease.

Provisions

Provisions are recognised when the charitable company has a present obligation as a result of a past event, and it is probable that the charitable company will be required to settle that obligation. Provisions are measured at the trustees' best estimate of the expenditure required to settle the obligation at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered, and after any provision for doubtful debts. Prepayments are valued at the amount that relates to future accounting periods.

Cash at bank and in hand

This includes cash and short-term highly liquid investments, with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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 can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

3. Principal accounting policies *(continued)*

Pensions

The charitable company operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the statement of financial activities as they become payable, in accordance with the rules of the scheme.

4. Incoming resources

All incoming resources arose from services supplied to United Kingdom customers.

	<u>2023</u>	<u>2022</u>
	£	£
5. <u>Donations and legacies</u>		
Grants and donations	<u>36,000</u>	<u>25,500</u>
6. <u>Income from charitable activities</u>		
Counselling fees	115,073	75,096
Government grants for provision of services	59,455	230,652
Private grants for provision of services	24,950	-
	<u>199,478</u>	<u>305,748</u>
7. <u>Income from investments</u>		
Interest received	<u>1</u>	<u>-</u>
8. <u>Expenditure on charitable activities</u>		
<u>Direct costs</u>		
Counsellors fees	27,328	27,903
Trustees' remuneration (see note 22)	87,133	92,803
Direct wages and salaries	63,870	70,964
Room hire	-	-
<u>Overhead expenses</u>		
Establishment expenses	52,446	47,618
Motor and equipment expenses	1,692	1,613
Administrative expenses	33,415	40,657
Governance costs	4,704	6,967
Advertising and marketing costs	2,208	846
Finance costs	-	-
	<u>272,796</u>	<u>289,371</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

9. Analysis of expenditure by charitable activity

<u>Programme</u>	<u>Activities undertaken directly</u> £	<u>Support costs</u> £	<u>Grant funding of activities</u> £	<u>Total</u> £
Commissioned mental health activities	242,274	3,974	-	246,248
Schools counselling	16,815	548	-	17,363
Volunteer counselling	3,117	91	-	3,208
Community youth mental health project	-	91	5,886	5,977
	<u>262,206</u>	<u>4,704</u>	<u>5,886</u>	<u>272,796</u>

10. Analysis of support costs

Governance and other support costs are identified by the charity and then apportioned between the cost centres of expenditure for 'raising funds', and expenditure on 'charitable activities'. For the year ended 31 March 2023 the charity apportioned its costs on the following basis:

<u>Support cost</u>	<u>Raising funds</u> £	<u>Charitable activities</u> £	<u>Total</u> £	<u>Basis of allocation</u>
Governance	-	4,704	4,704	Time allocation.

11. Net expenditure / income for the year

	<u>2023</u> £	<u>2022</u> £
This is stated after charging:		
Depreciation of owned fixed assets	150	307
Directors' remuneration:		
- in respect of qualifying services (see note 22)	82,362	90,171
- company contributions to a money-purchase pension scheme	741	913
Independent examiner's fees for reporting on the accounts	<u>1,825</u>	<u>1,825</u>
Number of directors to whom benefits are accruing under:	<u>Number</u>	<u>Number</u>
Money purchase pension schemes	<u>1</u>	<u>2</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

12. Trustee expenses

The following reimbursements of out-of-pocket expenses were made during the year to the trustees for expenses incurred by them:

	<u>2023</u>	<u>2022</u>
	£	£
Total amount paid *	<u>1,498</u>	<u>2,357</u>
	<u>Number</u>	<u>Number</u>
Number of trustees who were paid expenses	<u>1</u>	<u>2</u>

* The reimbursements related to staff welfare costs, printing, postage and stationery fees, computer running and software costs, subscriptions and renewals expenditure.

	<u>2023</u>	<u>2022</u>
	£	£
13. <u>Staff costs</u>		
Gross wages and salaries	164,670	178,949
Employer's national insurance costs	8,834	10,374
Employer's contributions to a defined contribution pension scheme	<u>1,517</u>	<u>2,264</u>
	<u>175,021</u>	<u>191,587</u>

No employee received emoluments in excess of £60,000. Employee benefits received by the charity's trustees and key management personnel for their services to the charity are given at note 22.

14. Staff numbers

The average head count of employees employed during the year (analysed by area of activity) were as follows:

	<u>2023</u>	<u>2022</u>
	No.	No.
Charitable activities	4	5
Governance	1	1
Administrative and support services	<u>2</u>	<u>2</u>
	<u>7</u>	<u>8</u>

Volunteer staff

Volunteers regularly contribute towards the provision of counselling services for the charity, either in addition to their paid employment, or as part of their formal training.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

15. Corporation tax

The charitable company's income and gains are exempt from corporation tax as they are applied for charitable purposes.

16. Tangible fixed assets

	<u>Fixtures, fittings and equipment</u>	<u>Total</u>
	£	£
<u>Cost</u>		
At 1 April 2022	24,776	24,776
Additions	-	-
At 31 March 2023	<u>24,776</u>	<u>24,776</u>
<u>Depreciation</u>		
At 1 April 2022	24,002	24,002
Charge for the year	150	150
At 31 March 2023	<u>24,152</u>	<u>24,152</u>
<u>Net book value</u>		
At 31 March 2023	<u>624</u>	<u>624</u>
At 1 April 2022	<u>774</u>	<u>774</u>

17. Debtors

	<u>2023</u>	<u>2022</u>
	£	£
<u>Amounts falling due within one year</u>		
Trade debtors	20,000	19,221
Prepayments and accrued income	<u>35,802</u>	<u>49,871</u>
	<u>55,802</u>	<u>69,092</u>

18. Creditors: amounts falling due within one year

Trade creditors	10,103	12,627
Accruals	3,775	4,185
PAYE and NIC	3,899	3,899
Pension liabilities	<u>547</u>	<u>876</u>
	<u>18,324</u>	<u>21,587</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

19. Funds of the charity

Analysis of movements in funds	<u>B/fwd at</u> <u>01-04-22</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	<u>C/fwd at</u> <u>31-03-23</u> £
<u>Unrestricted funds</u>					
Undesignated funds	<u>201,953</u>	<u>210,529</u>	<u>(265,084)</u>	<u>-</u>	<u>147,398</u>
<u>Restricted funds</u>					
Community youth mental health project	<u>-</u>	<u>24,950</u>	<u>(7,712)</u>	<u>-</u>	<u>17,238</u>
<u>Total funds</u>	<u>201,953</u>	<u>235,479</u>	<u>(272,796)</u>	<u>-</u>	<u>164,636</u>

Description of undesignated funds

<u>Fund name</u>	<u>Purpose</u>
General fund	The 'free reserves' after allowing for all designated funds.

Description of restricted funds

<u>Fund name</u>	<u>Purpose</u>
Community youth mental health project	To fund counselling for 12-18 year-olds from deprived areas of Birmingham.

Net assets between funds as at 31 March 2023

<u>Fund type</u>	<u>Tangible</u> <u>Fixed assets</u> <u>£</u>	<u>Net current</u> <u>assets</u> <u>£</u>	<u>Total</u> <u>£</u>
<u>Unrestricted funds</u>			
Undesignated funds	624	146,774	147,398
<u>Restricted funds</u>	-	17,238	17,238
<u>Total funds</u>	<u>624</u>	<u>164,012</u>	<u>164,636</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

(continued)

20. Leasing commitments

At the balance sheet date, the charitable company had the following total commitments under non-cancellable operating leases:

<u>2023</u>	<u>2022</u>
£	£
<u>44,234</u>	<u>79,234</u>

Included above are the following commitments in respect of leases of land and buildings:

<u>43,750</u>	<u>78,750</u>
---------------	---------------

Lease payments recognised as an expense

<u>35,967</u>	<u>36,107</u>
---------------	---------------

21. Pensions

During the year, the charitable company operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £1,517 (2022: £2,264). The outstanding contributions at the balance sheet date amounted to £547 (2022: £876), and are included within 'creditors due within one year'.

The pension costs are allocated to the relevant fund and activity cost centre, in accordance with the nature of the work undertaken by the employee or officer to whom the benefit accrued. In the year under review, all costs were allocated to unrestricted funds, and to expenditure on charitable activities.

22. Related party transactions

The charitable company paid the following remuneration and benefits to its trustees:

<u>Name</u>	<u>Salary</u>	<u>Pension</u> <u>Benefits</u>	<u>Total</u>	<u>2022</u>
	£	£	£	£
Mrs C C M Mullan-Hartley	51,422	-	51,422	51,422
Miss C L Hartley	30,940	741	31,681	28,646
Mr M De Freitas	-	-	-	11,015
	<u>82,362</u>	<u>741</u>	<u>83,103</u>	<u>91,083</u>

Legal authority

The remuneration was paid under the authority of the charitable company's governing document, and the powers conferred by the Charities Act 2011. It did not relate to trustee services, but was paid in exchange for professional counselling and administrative services provided under a contract of employment.

23. Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF OPEN DOOR YOUTH COUNSELLING LTD ('THE COMPANY')

I report to the charity trustees on my examination of the unaudited accounts of the Company for the year ended 31 March 2023, which are set out on pages 8 to 19.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act, and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of 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.

Vaughan Barnacle FCA
(Relevant professional body: ICAEW)

27 December 2023

Anchorage, No. 2 Rydell Mount, 37 Bodenham Road, Hereford HR1 2TP

OPEN DOOR YOUTH COUNSELLING LTD

England & Wales - Charity number 1112253

Accounts

OPEN DOOR YOUTH COUNSELLING LTD
(a company limited by guarantee)

UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

REGISTERED NUMBER: 05476485

CHARITY NUMBER: 1112253



OPEN DOOR
COUNSELLING
CHANGE IS POSSIBLE

OPEN DOOR YOUTH COUNSELLING LTD

YEAR ENDED 31 MARCH 2022

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OPEN DOOR YOUTH COUNSELLING LTD
LEGAL AND ADMINISTRATIVE INFORMATION

2022

Directors

Mrs C C M Mullan-Hartley
Miss C L Hartley
Ms C L Smith

Secretary

Not appointed

Registered and administrative office

2 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Accountants

Anchorage
No. 2 Rydell Mount
37 Bodenham Road
Hereford
HR1 2TP

Solicitors

The Wilkes Partnership
41 Church Street
Birmingham
B3 2RT

Bankers

Lloyds TSB Bank plc
Birmingham University
142 Edgbaston Park Road
Birmingham
B15 2TY

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and the unaudited accounts for the year ended 31 March 2022, which are also prepared in such a way as to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

Reference and administration details

Charity name and number

The registered charity name of the company is Open Door Youth Counselling Ltd; its charity registration number is 1112253.

Company registration number

The charitable company was incorporated in England and Wales under the company registration number 05476485.

Administrative office

The address of the principal office of the charitable company is: 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

Registered office

The registered office address of the charitable company is: 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

Charity trustees

The directors of the charitable company are its trustees for the purposes of charity law. The charity trustees who manage the charity, and who served during and since the year ended 31 March 2022, were as follows:

<u>Name</u>	<u>Position</u>	<u>Date resigned</u>
Mrs C C M Mullan-Hartley	Chief executive	
Mr M De Freitas		01-04-22
Miss C L Hartley	Business and safeguarding manager	
Ms C L Smith	Consultant	
Mr P J Sanders		05-02-22

The trustees are appointed annually by rotation in general meeting by the board of trustees.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Structure, governance and management

Structure

The charity was constituted as a company, limited by guarantee on 9 June 2005, and is governed by its memorandum and articles of association.

Appointment of trustees

Potential trustees are recruited through personal recommendation or via advertisements in the BACP journal. Potential trustees are invited to attend a meeting of the board of trustees as an observer, and are DBS checked prior to appointment. Appointment is made by the board of trustees in general session. Membership is non-transferrable.

Liability of members

In the event that the charitable company is dissolved, any member serving at that time, or within 12 months of that date, promises to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity whilst he or she was a member.

Induction and training of trustees

New trustees undergo a formal induction process during which they are introduced to key staff and receive a broad outline of the charitable company's policies and procedures. They are also given an introductory pack containing the charitable company's memorandum and articles of association, the latest set of accounts, and details of formal trustee responsibilities as laid down in charity and company law; they are expected to familiarise themselves with the contents of the pack.

Under the charitable company's constitutional provisions, the trustees serve initially for a period of one year, and subsequently for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board at a general meeting.

Management of the charity

The trustees delegate the day-to-day running of the charitable company to the Director of Services, who is assisted administratively by a personal assistant, and operationally by a senior counselling practitioner. The board of trustees retain overall management control through regular trustee meetings, which the Director of Services attends.

Risk management

The trustees carry out a regular annual review of the major risks to which the charitable company is exposed. They have identified a financial risk from lower levels of funding, and are seeking to mitigate that risk by maintaining a higher level of reserves, and by seeking to reduce overheads. They have also identified a professional risk of not maintaining standards of professional knowledge and competency, and manage that risk by ensuring close supervision of the charity's line management, ongoing training, and by providing professional indemnity insurance for individual counsellors.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Objectives and activities

Objects of the charity

The objects of the charitable company - as set out in its governing document - are as follows:-

1. To promote any charitable purpose for the benefit of the community in the City of Birmingham and surrounding areas (hereafter called 'the area of benefit');
2. To improve the emotional and mental well-being of young persons (typically those below 26 years of age) within the area of benefit, to advance their education, and to relieve their poverty, distress and sickness;
3. To promote, organise and co-operate in the achievement of the above purposes; and
4. To that end, engage with representatives of those statutory authorities and voluntary organisations within the area of benefit, that are engaged in the furtherance of the same purposes.

Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of counselling services.

These services - in accordance with the charity's objects - are typically restricted to those located within the City of Birmingham and surrounding areas. The restriction is due to the trustees' belief that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are often fee-based, but this is to cover the costs of providing the service, and to maintain quality. In order to ensure that no one is excluded from the counselling services that the charity offers, there is always a provision for individuals to receive help and support, free of charge.

The charity provides counselling services through a variety of channels (both formal and informal), in order to reach out to the greatest number of people in need. It is always possible for individuals to refer themselves directly to the charity.

Public benefit statement

The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Volunteer contribution

Our volunteers are one of our most valuable assets. They undertake a rigorous recruitment, selection, and training programme. About 55% of volunteers who go through our training programme are invited to join our team of volunteer counsellors. It is essential that we invite only those people whom we feel are ready to work with our client group; this is not only about their level of experience and skills, but also their personal qualities and their capacity to develop therapeutic relationships with our young clients. Training within the agency takes place twice a year; this helps us to maintain a healthy team of volunteers. We also provide ongoing professional development training for our team, to ensure that we retain a well-trained and well-informed team of counsellors. Each volunteer provides a minimum of three counselling hours per week.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Achievements and performance

As another year draws to a close and we come to the end of 2021/2022, we continue to see and feel the impact that the pandemic and lockdown has had upon the well-being of not only our clients but the national and global communities. The effect it has had on physical, emotional and mental health is profound and I wonder what will unfold as the years pass by. I am sure we have all been changed in so many ways by the global pandemic.

One of our ever present concerns, both during and post pandemic was the volume of referrals into the service. Very long waiting lists and, as ever, inadequate funding to reduce the waiting time for our clients continues to result in lengthy wait times. Many of our clients and their families struggle to find a “new normal”, making life more complicated than ever for many. We have observed an increase in self harming behaviours, social anxiety, school refusers, domestic violence and obsessive compulsive behaviours. The impact on their mental health and emotional well-being was for many quite devastating. As a NHS commissioned service we struggled with our commissioners to secure any additional monies to reduce waiting times, and sadly none was given to us.

The struggle continued despite this, to maintain as much contact with our clients and families during their lengthy wait to see a counsellor. We endeavoured to keep them safe by regular contact, audits of our waiting list and when necessary, moving them from the routine waiting list to the urgent list. Often feeling like we were “fire fighting” but always trying to keep the client at the very centre of what we did, and why!

School Counselling

We continue to work closely with our schools to meet the demands for school based counselling. It is increasingly evident that having a counsellor in schools is a necessity, but sadly many schools do not have the budget to fund this provision. The Government really needs to make mental health even more of a priority to ensure that every school and pupils have direct access to a counselling provision. The mental health of our future generations need this now, more than ever.

Adult Mental Health Group

We continue to support adults affected by mental health difficulties, either themselves or a family/friend. We offer monthly meetings facilitated by an experienced counsellor. This gives people the opportunity to express their concerns, feel less isolated and have a shared experience. We promote this via social media and word of mouth. These groups for some adults can be a route into deciding to have individual counselling. I always feel very humbled by their amazing courage to get themselves to the group in spite of their often fragile mental health and the very real challenges they experience every single day.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Looking ahead

We spoke in last year's Annual Report that our provision funded by Forward Thinking Birmingham was going out to tender and our current contract would run until 31st March 2022. We have had an extension until 31st July.

We faced many new challenges regarding our future. Do we bid for the provision? How much would this cost the Charity to commission bid writers? What would the implementation costs be? What would the total time and cost of this venture be for Open Door? Is this the way forward for Open Door? Many strategic and operational discussions took place during this period. We looked to our consultants for advice and support about the next step. It was vitally important that any decisions made were in the best interests of Open Door and our current/future clients.

We finally decided not to proceed with the tendering process. It was felt that it was crucial that we get back to the grass roots of Open Door. We wanted to have short waiting times for any clients to see a counsellor. We believe, and research supports, that prevention and early intervention reduces longer term more deeply-entrenched mental health problems.

Whilst working towards ending our contract in an ethical and compassionate manner, we were also exploring what the future would look like and how we would secure other funding streams to maintain the Service.

We wanted to provide subsidised fee paying counselling to make it more accessible to a wider group of the community. We also felt it important to provide free at point of access counselling to those young people living in the most deprived areas of the city.

We developed an outline of how we would proceed to ensure the continuity of Open Door and we were clear about our aims and what we held as being important for the Charity. The future in some ways felt uncertain but also exciting and challenging. We all have a real determination that we will succeed and Open Door would become even stronger. We also knew that there were many challenges ahead of us and a great deal of hard work to be done, but we are ready and willing, able and capable...and like we see in so many of our clients we have the resilience and determination to make the changes necessary to move forward.

Goodbyes

Personally, during this year I lost my own husband....his death is felt in every corner of my world. It has been difficult at times to navigate my grief whilst trying to maintain overall operational and clinical responsibility for the agency. I am reminded of the team around me, who have assisted and supported. For over 30 years, Open Door has and continues to be one of my greatest sources of joy and satisfaction and as I find my "new normal" I am grateful to continue to head such a fantastic service.

It is with great sadness that Pete Sanders, one of our Trustees, sadly died earlier this year. A great loss for his wife and family. A loss to Open Door, as a great supporter and who shared his knowledge and expertise with great humility. We miss him and he will be greatly missed by the Person Centred Community for his very valuable contributions and his humanity. I know his legacy will be felt in many ways.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Thanks and acknowledgements

Thank you to all our staff. Counsellors, supervisors, administrative staff and consultants. Without all of you, none of this would be possible.

Thanks to our accountant for his continued support, not just for the preparation of our accounts, but his ongoing prompt responses to our queries throughout the year. Many thanks.

And to our clients, for continuing to expose the most broken parts of themselves with us, who are brave and honest and open – who stick with the process, even when it gets really tough. Honestly, everything we do is for them!

And so

In spite of pressures to change or flex on our model of therapy we proudly remain a Person Centred Service, through and through. We are ready for the challenges of the next year. Whatever emerges we will continue to maintain a continuity of service to our clients and their needs will remain at the heart of Open Door.

Financial review

Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charitable company to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current uncertainties regarding the charity's future income streams, the trustees consider that the required reserves level should be between 5 and 9 months' worth of normal expenditure.

At 31 March 2022, the charitable company's reserves stood at £201,179, which was equivalent to just over 9 months of normal expenditure. This meets the required level.

In preparing this report, advantage has been taken of the exemptions applicable to companies subject to the small companies' regime.

On behalf of the board

.....
(Mrs C C M Mullan-Hartley - Trustee)

.....
(Date)

OPEN DOOR YOUTH COUNSELLING LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	
		<u>funds</u>	<u>funds</u>	<u>2022</u>	<u>2021</u>
	<i>Note</i>			£	£
<u>Income and endowments from</u>					
Donations and legacies	5	25,500	-	25,500	20,990
Charitable activities	6	305,748	-	305,748	285,281
Other	7	-	-	-	60
Total income		<u>331,248</u>	<u>-</u>	<u>331,248</u>	<u>306,331</u>
<u>Expenditure on</u>					
Charitable activities	8	289,371	-	289,371	294,911
Total expenditure		<u>289,371</u>	<u>-</u>	<u>289,371</u>	<u>294,911</u>
Net income for the year and net movement in funds	11	41,877	-	41,877	11,420
<u>Reconciliation of funds:</u>					
Total funds brought forward	19	160,076	-	160,076	148,656
Total funds carried forward		<u>201,953</u>	<u>-</u>	<u>201,953</u>	<u>160,076</u>

The notes on pages 11 to 21 form part of these accounts.

OPEN DOOR YOUTH COUNSELLING LTD

BALANCE SHEET

AS AT 31 MARCH 2022

				<u>2021</u>
		<i>Note</i>	£	£
Fixed assets				
Tangible assets	Total fixed assets	16	<u>774</u>	<u>479</u>
Current assets				
Debtors		17	69,092	38,744
Cash at bank			<u>153,674</u>	<u>156,651</u>
	Total current assets		<u>222,766</u>	<u>195,395</u>
Liabilities				
Creditors: amounts falling due within one year		18	<u>(21,587)</u>	<u>(35,798)</u>
Net current assets			<u>201,179</u>	<u>159,597</u>
Total assets less current liabilities			<u>201,953</u>	<u>160,076</u>
	Total net assets		<u>£ 201,953</u>	<u>£ 160,076</u>
The funds of the charity				
Unrestricted funds		19	201,953	160,076
Restricted income funds		19	-	-
	Total charity funds		<u>£ 201,953</u>	<u>£ 160,076</u>

For the year ended 31 March 2022, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the charitable company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small companies, and in accordance with the provisions of FRS 102 Section 1A - small entities.

Approved by the board of trustees and signed on its behalf by:

.....
(Mrs C C M Mullan-Hartley - Trustee)

.....
(Date)

Company registration number: 05476485

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Company information

Open Door Youth Counselling Ltd is a private company, limited by guarantee, incorporated in England and Wales with the registration number 05476485.

The company's registered office is 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

2. Basis of preparation

Accounting basis

These accounts have been prepared in full accordance with applicable United Kingdom accounting standards, including Section 1A of Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), as well as the Companies Act 2006, the Charities Act 2011, and the Charities SORP (FRS 102), 'Accounting and Reporting by Charities'.

Open Door Youth Counselling Ltd meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in Sterling.

3. Principal accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below, and have been consistently applied.

Incoming resources

Incoming resources comprise the invoiced value of services provided during the year, excluding value added tax, and net of trade discounts. The charitable company's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have passed to the buyer. Incoming resources also reflect the value of unbilled work at the year end, where a right to consideration exists. Incoming resources include the value of services provided under contracts, to the extent that there is a right to consideration, and is recorded at the value of the consideration due. Where payments or donations are received in advance of services provided, those amounts are recorded as deferred income and included as part of 'Creditors due within one year'.

Income is included in the SOFA when a right to entitlement exists, when its receipt is virtually certain, and when the monetary value can be measured with sufficient reliability.

Where income and expenditure are related, both are reported gross in the SOFA.

Grants which are conditional upon the delivery of a specific performance by the charitable company, are only included in the SOFA when the charitable company has obtained unconditional entitlement to the income. Grants which are related to specific performance are included in the SOFA as the charitable company earns the right to consideration from its performance. Government grants are treated in accordance with the Companies Act 2006, and the accruals model of FRS 102. Where they relate to revenue expenditure, they are credited to the SOFA as they are received; where they relate to capital expenditure, the grant is deferred, and subsequently released to the SOFA over the useful life of the related asset.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Grants which are subject to a condition which allows for the recovery by the donor of any unexpended part of a grant, are recognised in full when receivable. Any related liability for repayment is included when repayment is probable.

Incoming resources are deferred when the charitable company receives income that is subject to a condition that prohibits expenditure until a future specified event or accounting period, or when it receives contractual income in advance of the provision of services to which the income relates. In such circumstances, the relevant amount is accounted for as deferred income, and recognised as a liability until the accounting period in which the charitable company is allowed to expend the resource, or provides the related services.

Grants are classified in the SOFA according to their nature. Grants of a general nature, or for the purposes of core funding, are included in 'Voluntary income'; grants relating to the provision of goods or services - either to beneficiaries, or as a part of charitable activities - are included in 'Incoming resources from charitable activities'.

Where the charitable company receives incoming resources specifically to provide a fixed asset, or if a fixed asset is donated, the relevant amount or valuation is recognised in the SOFA in full, when receivable. Where the use of the asset is unrestricted, a designated fund is established (where material) to reflect the book value of the asset, and is reduced over the asset's useful economic life by the amount of the depreciation applied in each accounting period.

Contractual income and performance-related grants are only included in the SOFA once the related services have been delivered.

Gifts in kind are included at a reasonable estimate of their value to the charitable company, or the amount realised. Those intended for sale or distribution are included as gifts when sold or distributed; those intended for the charitable company's own use are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charitable company is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charitable company of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the directors' annual report, where material.

Investment income is included in the SOFA when receivable.

Gains or losses arising on disposal, revaluation or impairment of fixed assets - whether held for the charitable company's own use, or for investment purposes - will be included in the fund which held the related asset prior to the disposal, revaluation or impairment.

Impairment losses, or losses on disposal, of assets held for the charitable company's own use (i.e. not investment assets), will be treated as additional depreciation of the relevant asset, and charged appropriately to the resources expended section of the SOFA.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Gains on the disposal of fixed assets held for the charitable company's own use, will be included in the SOFA under the heading 'other incoming resources'.

Exceptional items are those which fall within the charitable company's ordinary activities, but which are material in terms of their size or incidence. They are included within the income category to which they relate, but are disclosed on a separate line in order to provide a true and fair view. A full explanation of the nature of the item is provided in the notes to the accounts.

Resources expended and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to pay out resources.

Expenditure is recorded in the SOFA at cost, net of trade discounts. Irrecoverable VAT is included with the expenditure to which it relates.

Expenditure is classified under the following activity headings:

- Raising funds - These comprise the costs of fundraising trips and activities. There was no trading income in the year.
- Charitable activities - These comprise all costs associated with furthering the charity's objects.

Support costs include governance costs (the costs of preparing and examining the annual accounts, the costs of trustee meetings, and the costs of any legal advice to trustees on governance or constitutional matters), as well as IT costs and finance costs. Support costs are apportioned between expenses relating to charitable activities, and those relating to fundraising activities on the basis disclosed in the notes to these accounts.

Grants payable are included in the SOFA when a commitment has been made, and there are no conditions (within the control of the charitable company) that are still to be met, relating to the grant.

Where grants are made by the charitable company which have performance conditions attached, such grants are only recognised in the SOFA once the grant's recipient has satisfied those conditions.

Funds accounting

The charitable company's income, expenditure, and net assets are analysed between the following funds (where applicable):

- Unrestricted funds: those which are freely available to the trustees, and which can be applied to any of the charitable company's purposes, without restriction.
- Designated funds: legally defined as unrestricted funds, but reserved for a particular purpose by the trustees.
- Restricted funds: those which are typically subject to an external restriction, and which the trustees may only apply to specific purposes of the charitable company.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies *(continued)*

Tangible fixed assets

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset as follows:-

- Fixtures, fittings and equipment - 25% straight line.

No depreciation is charged in the year of disposal.

Assets held under finance leases are individually depreciated over the shorter of the period of the lease, and the estimated useful economic life of the asset.

Leased assets

Leases are classified as finance leases when substantially all the risks and rewards of ownership of the asset have transferred to the charitable company; all other leases are classified as operating leases.

Operating lease rentals are charged to the SOFA in equal annual amounts over the period of the lease.

Provisions

Provisions are recognised when the charitable company has a present obligation as a result of a past event, and it is probable that the charitable company will be required to settle that obligation. Provisions are measured at the trustees' best estimate of the expenditure required to settle the obligation at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered, and after any provision for doubtful debts. Prepayments are valued at the amount that relates to future accounting periods.

Cash at bank and in hand

This includes cash and short-term highly liquid investments, with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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 can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies (continued)

Pensions

The charitable company operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the statement of financial activities as they become payable, in accordance with the rules of the scheme.

4. Incoming resources

All incoming resources arose from services supplied to United Kingdom customers.

	<u>2022</u>	<u>2021</u>
	£	£
5. <u>Donations and legacies</u>		
Grants and donations	<u>25,500</u>	<u>20,990</u>
6. <u>Income from charitable activities</u>		
Counselling fees	75,096	44,779
Government grants for provision of services	230,652	230,616
National Lottery grant (restricted income)	-	9,886
	<u>305,748</u>	<u>285,281</u>
7. <u>Other income</u>		
Income from training sessions	<u>-</u>	<u>60</u>
8. <u>Expenditure on charitable activities</u>		
<u>Direct costs</u>		
Counsellors fees	27,903	19,581
Trustees' remuneration (see note 22)	92,803	110,124
Direct wages and salaries	70,964	73,852
Room hire	-	-
<u>Overhead expenses</u>		
Establishment expenses	47,618	46,532
Motor and equipment expenses	1,613	1,885
Administrative expenses	40,657	35,388
Governance costs	6,967	6,967
Advertising and marketing costs	846	582
Finance costs	-	-
	<u>289,371</u>	<u>294,911</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

9. Analysis of expenditure by charitable activity

<u>Programme</u>	<u>Activities undertaken directly</u> £	<u>Support costs</u> £	<u>Total</u> £
Commissioned mental health activities	268,276	6,237	274,513
Schools counselling	11,919	639	12,558
Volunteer counselling	2,209	91	2,300
	<u>282,404</u>	<u>6,967</u>	<u>289,371</u>

10. Analysis of support costs

Governance and other support costs are identified by the charity and then apportioned between the cost centres of expenditure for 'raising funds', and expenditure on 'charitable activities'. For the year ended 31 March 2022 the charity apportioned its costs on the following basis:

<u>Support cost</u>	<u>Raising funds</u> £	<u>Charitable activities</u> £	<u>Total</u> £	<u>Basis of allocation</u>
Governance	<u>-</u>	<u>6,967</u>	<u>6,967</u>	Time allocation.

11. Net income for the year

	<u>2022</u> £	<u>2021</u> £
This is stated after charging:		
Depreciation of owned fixed assets	307	550
Directors' remuneration:		
- in respect of qualifying services (see note 22)	90,171	105,788
- company contributions to a money-purchase pension scheme	913	1,257
Independent examiner's fees for reporting on the accounts	1,825	1,825
Independent examiner's fees for other financial services	<u>-</u>	<u>140</u>
Number of directors to whom benefits are accruing under:	<u>Number</u>	<u>Number</u>
Money purchase pension schemes	<u>2</u>	<u>2</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

12. Trustee expenses

The following reimbursements of out-of-pocket expenses were made during the year to the trustees for expenses incurred by them:

	<u>2022</u>	<u>2021</u>
	£	£
Total amount paid *	<u>2,357</u>	<u>1,792</u>
	<u>Number</u>	<u>Number</u>
Number of trustees who were paid expenses	<u>2</u>	<u>2</u>

* The reimbursements related to staff welfare costs, printing, postage and stationery fees, computer running and software costs, subscriptions and renewals expenditure.

	<u>2022</u>	<u>2021</u>
	£	£
13. <u>Staff costs</u>		
Gross wages and salaries	178,949	198,284
Employer's national insurance costs	10,374	12,222
Employer's contributions to a defined contribution pension scheme	2,264	2,858
	<u>191,587</u>	<u>213,364</u>

No employee received emoluments in excess of £60,000. Employee benefits received by the charity's trustees and key management personnel for their services to the charity are given at note 22.

14. Staff numbers

The average head count of employees employed during the year (analysed by area of activity) were as follows:

	<u>2022</u>	<u>2021</u>
	No.	No.
Charitable activities	5	6
Governance	1	1
Administrative and support services	2	2
	<u>8</u>	<u>9</u>

Volunteer staff

Volunteers regularly contribute towards the provision of counselling services for the charity, either in addition to their paid employment, or as part of their formal training.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

15. Corporation tax

The charitable company's income and gains are exempt from corporation tax as they are applied for charitable purposes.

16. Tangible fixed assets

	<u>Fixtures, fittings and equipment</u>	<u>Total</u>
	£	£
<u>Cost</u>		
At 1 April 2021	24,174	24,174
Additions	602	602
At 31 March 2022	<u>24,776</u>	<u>24,776</u>
<u>Depreciation</u>		
At 1 April 2021	23,695	23,695
Charge for the year	307	307
At 31 March 2022	<u>24,002</u>	<u>24,002</u>
<u>Net book value</u>		
At 31 March 2022	<u>774</u>	<u>774</u>
At 1 April 2021	<u>479</u>	<u>479</u>

17. Debtors

	<u>2022</u>	<u>2021</u>
	£	£
<u>Amounts falling due within one year</u>		
Trade debtors	19,221	26,507
Prepayments and accrued income	<u>49,871</u>	<u>12,237</u>
	<u>69,092</u>	<u>38,744</u>

18. Creditors: amounts falling due within one year

Trade creditors	12,627	14,630
Accruals	4,185	7,141
PAYE and NIC	3,899	10,136
Wages creditor (see note 22)	-	3,257
Pension liabilities	<u>876</u>	<u>634</u>
	<u>21,587</u>	<u>35,798</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

19. Funds of the charity

Analysis of movements in funds	<u>B/fwd at</u> <u>01-04-21</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	<u>C/fwd at</u> <u>31-03-22</u> £
<u>Unrestricted funds</u>					
Undesignated funds	<u>160,076</u>	<u>331,248</u>	<u>(289,371)</u>	<u>-</u>	<u>201,953</u>
<u>Restricted funds</u>					
Covid counselling fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Total funds</u>	<u>160,076</u>	<u>331,248</u>	<u>(289,371)</u>	<u>-</u>	<u>201,953</u>

Description of undesignated funds

<u>Fund name</u>	<u>Purpose</u>
General fund	The 'free reserves' after allowing for all designated funds.

Description of restricted funds

<u>Fund name</u>	<u>Purpose</u>
Covid counselling fund	Provision of free counselling to those affected by Covid, such as key workers.

Net assets between funds as at 31 March 2022

<u>Fund type</u>	<u>Tangible</u> <u>Fixed assets</u> <u>£</u>	<u>Net current</u> <u>assets</u> <u>£</u>	<u>Total</u> <u>£</u>
<u>Unrestricted funds</u>			
Undesignated funds	774	201,179	201,953
<u>Restricted funds</u>	-	-	-
<u>Total funds</u>	<u>774</u>	<u>201,179</u>	<u>201,953</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

20. Leasing commitments

At the balance sheet date, the charitable company had the following total commitments under non-cancellable operating leases:

<u>2022</u>	<u>2021</u>
£	£
<u>79,234</u>	<u>114,299</u>

Included above are the following commitments in respect of leases of land and buildings:

<u>78,750</u>	<u>113,750</u>
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Lease payments recognised as an expense

<u>36,107</u>	<u>36,811</u>
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21. Pensions

During the year, the charitable company operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £2,264 (2021: £2,858). The outstanding contributions at the balance sheet date amounted to £876 (2021: £634), and are included within 'creditors due within one year'.

The pension costs are allocated to the relevant fund and activity cost centre, in accordance with the nature of the work undertaken by the employee or officer to whom the benefit accrued. In the year under review, all costs were allocated to unrestricted funds, and to expenditure on charitable activities.

22. Related party transactions

The charitable company paid the following remuneration and benefits to its trustees:

<u>Name</u>	<u>Salary</u>	<u>Pension</u> <u>Benefits</u>	<u>Total</u>	<u>2021</u>
	£	£	£	£
Mrs C C M Mullan-Hartley	51,422	-	51,422	51,422
Mr M De Freitas	10,755	260	11,015	33,047
Miss C L Hartley	27,993	653	28,646	22,576
	<u>90,170</u>	<u>913</u>	<u>91,083</u>	<u>107,045</u>

Legal authority

The remuneration was paid under the authority of the charitable company's governing document, and the powers conferred by the Charities Act 2011. It did not relate to trustee services, but was paid in exchange for professional counselling and administrative services provided under a contract of employment.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

22. Related party transactions *(continued)*

Amounts owed to related parties

The following amounts were due to the charitable company's related parties at the balance sheet date:

<u>Name</u>	<u>2022</u>	<u>2021</u>
	£	£
Mrs C C M Mullan-Hartley (Trustee)	<u>-</u>	<u>3,257</u>

23. Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF OPEN DOOR YOUTH COUNSELLING LTD ('THE COMPANY')

I report to the charity trustees on my examination of the unaudited accounts of the Company for the year ended 31 March 2022, which are set out on pages 9 to 21.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act, and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of 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.

Vaughan Barnacle FCA
(Relevant professional body: ICAEW)

23 December 2022

Anchorage, No. 2 Rydell Mount, 37 Bodenham Road, Hereford HR1 2TP

OPEN DOOR YOUTH COUNSELLING LTD

England & Wales - Charity number 1112253

Accounts

OPEN DOOR YOUTH COUNSELLING LTD
(a company limited by guarantee)

UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

REGISTERED NUMBER: 05476485

CHARITY NUMBER: 1112253



OPEN DOOR
COUNSELLING
CHANGE IS POSSIBLE

OPEN DOOR YOUTH COUNSELLING LTD

YEAR ENDED 31 MARCH 2021

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OPEN DOOR YOUTH COUNSELLING LTD
LEGAL AND ADMINISTRATIVE INFORMATION

2021

Directors

Mrs C C M Mullan-Hartley
Mr M De Freitas
Miss C L Hartley
Mr P J Sanders
Ms C L Smith

Secretary

Not appointed

Registered and administrative office

2 Greenfield Crescent
Edgbaston
Birmingham
B15 3BE

Accountants

Anchorage
No. 2 Rydell Mount
37 Bodenham Road
Hereford
HR1 2TP

Solicitors

The Wilkes Partnership
41 Church Street
Birmingham
B3 2RT

Bankers

Lloyds TSB Bank plc
Birmingham University
142 Edgbaston Park Road
Birmingham
B15 2TY

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and the unaudited accounts for the year ended 31 March 2021, which are also prepared in such a way as to meet the requirements for a Directors' Report and Accounts for Companies Act purposes.

Reference and administration details

Charity name and number

The registered charity name of the company is Open Door Youth Counselling Ltd; its charity registration number is 1112253.

Company registration number

The charitable company was incorporated in England and Wales under the company registration number 05476485.

Administrative office

The address of the principal office of the charitable company is: 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

Registered office

The registered office address of the charitable company is: 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

Charity trustees

The directors of the charitable company are its trustees for the purposes of charity law. The charity trustees who manage the charity, and who served during and since the year ended 31 March 2021, were as follows:

<u>Name</u>	<u>Position</u>
Mrs C C M Mullan-Hartley	Chief executive
Mr M De Freitas	
Miss C L Hartley	Business and safeguarding manager
Mr P J Sanders	Consultant
Ms C L Smith	

The trustees are appointed annually by rotation in general meeting by the board of trustees.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Structure, governance and management

Structure

The charity was constituted as a company, limited by guarantee on 9 June 2005, and is governed by its memorandum and articles of association.

Appointment of trustees

Potential trustees are recruited through personal recommendation or via advertisements in the BACP journal. Potential trustees are invited to attend a meeting of the board of trustees as an observer, and are DBS checked prior to appointment. Appointment is made by the board of trustees in general session. Membership is non-transferrable.

Liability of members

In the event that the charitable company is dissolved, any member serving at that time, or within 12 months of that date, promises to pay up to £10 towards the costs of dissolution and the liabilities incurred by the charity whilst he or she was a member.

Induction and training of trustees

New trustees undergo a formal induction process during which they are introduced to key staff and receive a broad outline of the charitable company's policies and procedures. They are also given an introductory pack containing the charitable company's memorandum and articles of association, the latest set of accounts, and details of formal trustee responsibilities as laid down in charity and company law; they are expected to familiarise themselves with the contents of the pack.

Under the charitable company's constitutional provisions, the trustees serve initially for a period of one year, and subsequently for a maximum period of three years, after which time they cease to hold office, but may be reappointed by the board at a general meeting.

Management of the charity

The trustees delegate the day-to-day running of the charitable company to the Director of Services, who is assisted administratively by a personal assistant, and operationally by a senior counselling practitioner. The board of trustees retain overall management control through regular trustee meetings, which the Director of Services attends.

Risk management

The trustees carry out a regular annual review of the major risks to which the charitable company is exposed. They have identified a financial risk from lower levels of funding, and are seeking to mitigate that risk by maintaining a higher level of reserves, and by seeking to reduce overheads. They have also identified a professional risk of not maintaining standards of professional knowledge and competency, and manage that risk by ensuring close supervision of the charity's line management, ongoing training, and by providing professional indemnity insurance for individual counsellors.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Objectives and activities

Objects of the charity

The objects of the charitable company - as set out in its governing document - are as follows:-

1. To promote any charitable purpose for the benefit of the community in the City of Birmingham and surrounding areas (hereafter called 'the area of benefit');
2. To improve the emotional and mental well-being of young persons (typically those below 26 years of age) within the area of benefit, to advance their education, and to relieve their poverty, distress and sickness;
3. To promote, organise and co-operate in the achievement of the above purposes; and
4. To that end, engage with representatives of those statutory authorities and voluntary organisations within the area of benefit, that are engaged in the furtherance of the same purposes.

Activities undertaken for the public benefit

The charity's main activity undertaken for the public benefit in relation to its charitable objects during the year, was the provision of counselling services.

These services - in accordance with the charity's objects - are typically restricted to those located within the City of Birmingham and surrounding areas. The restriction is due to the trustees' belief that the charity is meeting a particular demand for such services, which is not met by other organisations in the area.

The services are often fee-based, but this is to cover the costs of providing the service, and to maintain quality. In order to ensure that no one is excluded from the counselling services that the charity offers, there is always a provision for individuals to receive help and support, free of charge.

The charity provides counselling services through a variety of channels (both formal and informal), in order to reach out to the greatest number of people in need. It is always possible for individuals to refer themselves directly to the charity.

Public benefit statement

The trustees have complied with their statutory duty to have due regard to the guidance on public benefit published by the Charity Commission in deciding what activities the charity should undertake, and how those activities are made available to the public.

Volunteer contribution

Our volunteers are one of our most valuable assets. They undertake a rigorous recruitment, selection, and training programme. About 55% of volunteers who go through our training programme are invited to join our team of volunteer counsellors. It is essential that we invite only those people whom we feel are ready to work with our client group; this is not only about their level of experience and skills, but also their personal qualities and their capacity to develop therapeutic relationships with our young clients. Training within the agency takes place twice a year; this helps us to maintain a healthy team of volunteers. We also provide ongoing professional development training for our team, to ensure that we retain a well-trained and well-informed team of counsellors. Each volunteer provides a minimum of three counselling hours per week.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Achievements and performance

It is an understatement to say that throughout the history of Open Door we have faced enormous challenges. Resilient and determined, these challenges have helped make us the service we are today.

As the clock turned midnight on the 31st December 2020, little did we know about what would lie ahead. Our world changed as we braced for the colossal damage caused by Covid-19. It is almost impossible to encapsulate the feelings and emotions attached to that time, the dark and frightening days of March 2020 – a few are fear, panic, uncertainty, confusion and grief – for loved ones lost and for the life that we had lived before the pandemic, every single aspect of our existence changed.

There were so many questions, thoughts and worries - what would this mean for us as individuals, our family, friends and those closest to us? We all waited daily for Government briefings, guidance and support, broken-hearted by the stories of loss and death, often of the most vulnerable members of our society.

What followed was a series of lockdowns, work from home mandates and restricting contact with our fellow humans. How would we negotiate through these turbulent times? Looking back, it feels there are no words to accurately describe the impact of COVID-19, I think we are all changed forever, in some way or another.

At Open Door we paused service provision for a little over 24 hours in early March 2020. This allowed us as a Team to plan in a safe and measured way how we would move to working from home, what this would look like for our staff and clients. Our team of Counsellors and Managers were their usual resilient, willing and adaptable selves, focused upon ensuring our young clients continued to receive their counselling via Zoom or telephone sessions. Counsellors were flexible in working around clients. We also continued to provide sessions for schools, either virtually or face to face once schools reopened to all pupils.

We managed staff shortages caused by self-isolating and positive covid tests, and supported staff to ensure their emotional wellbeing and mental health. A constant concern was ongoing rent for an empty building and how we would cope financially - this concern remains very real.

We were vigilant about Safeguarding, Confidentiality and Governance of the Service throughout this time and updated our policies and procedures to reflect this. Every effort was made to support clients in the transition from face to face, to telephone sessions.

Our waiting list tripled during 2020/21 as demands for mental health provision became even more acute. There was no additional funding to meet those ever-increasing needs. Our Team worked tirelessly to meet these demands whilst also having to see some of their family/friends succumb to the ravages of COVID. Our Supervisors and Managers were always on call to offer support – to try to navigate our precious agency, clients and staff through the most difficult of times, paddling hard to get us to the other side.

We worked within the framework of uncertainty. When to resume face to face work? If not now, when? Safety of counsellors and clients? Throughout this, we kept in touch with parents and clients to make sure their needs had not become more acute and if they had, we moved them to the urgent list, which was increasing daily.

We saw a rise in self-harming and suicidal thoughts and feelings. In some cases, suicide attempts and thoughts. There was also an increase in domestic violence. If this is witnessed or experienced by children, the affect can be profound. If we cannot offer early intervention then we are failing children and young people. Maladaptive coping strategies become normalised and entrenched – the challenge of breaking the cycle becomes more and more difficult.

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Achievements and performance *(continued)*

The fallout of the pandemic, and the ripples caused by it, will be felt for many years both locally and across the globe. Alongside this, we learnt that the provision offered by us would be going out to tender at the end of our contract – the reality of this is that our workload will grow exponentially whilst we are still trying to ride those ripples caused by the pandemic (escalating mental health issues, high volume of referrals, demand v capacity, staff shortages etc). There is hope, that we are successful in our bid and that we will continue to be able to offer the high-quality counselling service to the many generations of young people, across the Birmingham landscape that will require it.

It goes without saying, and I say it every year, but really, it's the most important thing I can say – our clients really are at the centre of everything we do and every decision we make, that is the one certainty across an uncertain terrain.

Our school-based counselling service continues to thrive and, thanks to the schools who continue to believe in the benefits of quick access to counselling for their students.

Going forward, our government needs to implement dramatic changes to their approach to mental health provision if they really care about the future of our young people. We seem to hear that more and more money is being made available but none of this seems to filter through to those local, grass roots services like Open Door – the ones that really feel and hear the desperate stories our clients tell us every time they see their counsellor. Local Charities and services have so much to say, so much to offer, we deserve our place at the table - use and draw upon our expertise and knowledge. There is so much about obtaining client feedback, but it's about really hearing what clients and parents/carers have to say....they know their world so much better than we ever will.

Thanks and acknowledgements

A huge thanks to all my staff, they have been unrelenting in their work for Open Door during the most difficult of times. Their compassion, commitment and care for their clients and Open Door has been particularly admirable during the Pandemic. Many thanks to our Business and Safeguarding Manager who has been invaluable in supporting the counsellors with their clinical issues and for the many discussions and decisions we have had to make to keep the agency, our clients and staff safe.

THANKS to our funders and a particular thanks to the Jo Li Trust, whose financial investment in us and their care and commitment is greatly valued.

Thank you to Vaughan Barnacle our Accountant; your invaluable support is greatly appreciated.

Looking ahead

It goes without saying that whilst we continue with uncertainty, we at Open Door will continue to move forward with courage and determination to provide not just a good service to our clients, but the absolute crème de la crème.

We are all very proud to remain a Person-Centred Counselling Service, with a history of over 50 years, and whether face to face or virtually, we will continue to offer high quality services, evidenced by excellent service satisfaction – long will this continue!

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

Financial review

Reserves policy

The trustees review the reserves policy annually, in the light of future plans, and on the basis of the most recent accounts information. They aim to maintain a level of reserves sufficient to enable the charitable company to take advantage of new opportunities, and to cover the expected and unexpected costs of pursuing its objectives during periods of reduced funding. Due to the current uncertainties regarding the charity's future income streams, the trustees consider that the required reserves level should be between 5 and 9 months' worth of normal expenditure.

At 31 March 2021, the charitable company's reserves stood at £159,597, which was equivalent to 7 months of normal expenditure. This is within the target range.

In preparing this report, advantage has been taken of the exemptions applicable to companies subject to the small companies' regime.

On behalf of the board

.....
(Mrs C C M Mullan-Hartley - Trustee)

.....
(Date)

OPEN DOOR YOUTH COUNSELLING LTD
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	
		<u>funds</u>	<u>funds</u>	<u>2021</u>	<u>2020</u>
	<i>Note</i>			£	£
<u>Income and endowments from</u>					
Donations and legacies	5	20,990	-	20,990	26,561
Charitable activities	6	275,395	9,886	285,281	283,874
Other	7	60	-	60	80
Total income		<u>296,445</u>	<u>9,886</u>	<u>306,331</u>	<u>310,515</u>
<u>Expenditure on</u>					
Charitable activities	8	285,025	9,886	294,911	328,283
Total expenditure		<u>285,025</u>	<u>9,886</u>	<u>294,911</u>	<u>328,283</u>
Net income / expenditure for the year and net movement in funds					
	11	11,420	-	11,420	(17,768)
<u>Reconciliation of funds:</u>					
Total funds brought forward	19	148,656	-	148,656	166,424
Total funds carried forward		<u>160,076</u>	<u>-</u>	<u>160,076</u>	<u>148,656</u>

The notes on pages 11 to 21 form part of these accounts.

OPEN DOOR YOUTH COUNSELLING LTD

BALANCE SHEET

AS AT 31 MARCH 2021

				<u>2020</u>
		<i>Note</i>	£	£
Fixed assets				
Tangible assets	<i>Total fixed assets</i>	<i>16</i>	<u>479</u>	<u>1,029</u>
Current assets				
Debtors		<i>17</i>	38,744	28,305
Cash at bank			<u>156,651</u>	<u>134,675</u>
	<i>Total current assets</i>		<u>195,395</u>	<u>162,980</u>
Liabilities				
Creditors: amounts falling due within one year		<i>18</i>	<u>(35,798)</u>	<u>(15,353)</u>
Net current assets			<u>159,597</u>	<u>147,627</u>
Total assets less current liabilities			<u>160,076</u>	<u>148,656</u>
	<i>Total net assets</i>		<u><u>£ 160,076</u></u>	<u><u>£ 148,656</u></u>
The funds of the charity				
Unrestricted funds		<i>19</i>	160,076	148,656
Restricted income funds		<i>19</i>	-	-
	<i>Total charity funds</i>		<u><u>£ 160,076</u></u>	<u><u>£ 148,656</u></u>

For the year ended 31 March 2021, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The trustees have not required the charitable company to obtain an audit of its accounts for the year in question, in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions in part 15 of the Companies Act 2006 relating to small companies, and in accordance with the provisions of FRS 102 Section 1A - small entities.

Approved by the board of trustees and signed on its behalf by:

.....
(Mrs C C M Mullan-Hartley - Trustee)

.....
(Date)

Company registration number: 05476485

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Company information

Open Door Youth Counselling Ltd is a private company, limited by guarantee, incorporated in England and Wales with the registration number 05476485.

The company's registered office is 2 Greenfield Crescent, Edgbaston, Birmingham, B15 3BE.

2. Basis of preparation

Accounting basis

These accounts have been prepared in full accordance with applicable United Kingdom accounting standards, including Section 1A of Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' ('FRS 102'), as well as the Companies Act 2006, the Charities Act 2011, and the Charities SORP (FRS 102), 'Accounting and Reporting by Charities'.

Open Door Youth Counselling Ltd meets the definition of a Public Benefit Entity under FRS 102.

The financial statements have been prepared on the historical cost basis, unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in Sterling.

3. Principal accounting policies

The principal accounting policies adopted in the preparation of these financial statements are set out below, and have been consistently applied.

Incoming resources

Incoming resources comprise the invoiced value of services provided during the year, excluding value added tax, and net of trade discounts. The charitable company's policy is to recognise a sale when substantively all the risks and rewards in connection with the services have passed to the buyer. Incoming resources also reflect the value of unbilled work at the year end, where a right to consideration exists. Incoming resources include the value of services provided under contracts, to the extent that there is a right to consideration, and is recorded at the value of the consideration due. Where payments or donations are received in advance of services provided, those amounts are recorded as deferred income and included as part of 'Creditors due within one year'.

Income is included in the SOFA when a right to entitlement exists, when its receipt is virtually certain, and when the monetary value can be measured with sufficient reliability.

Where income and expenditure are related, both are reported gross in the SOFA.

Grants which are conditional upon the delivery of a specific performance by the charitable company, are only included in the SOFA when the charitable company has obtained unconditional entitlement to the income. Grants which are related to specific performance are included in the SOFA as the charitable company earns the right to consideration from its performance. Government grants are treated in accordance with the Companies Act 2006, and the accruals model of FRS 102. Where they relate to revenue expenditure, they are credited to the SOFA as they are received; where they relate to capital expenditure, the grant is deferred, and subsequently released to the SOFA over the useful life of the related asset.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Grants which are subject to a condition which allows for the recovery by the donor of any unexpended part of a grant, are recognised in full when receivable. Any related liability for repayment is included when repayment is probable.

Incoming resources are deferred when the charitable company receives income that is subject to a condition that prohibits expenditure until a future specified event or accounting period, or when it receives contractual income in advance of the provision of services to which the income relates. In such circumstances, the relevant amount is accounted for as deferred income, and recognised as a liability until the accounting period in which the charitable company is allowed to expend the resource, or provides the related services.

Grants are classified in the SOFA according to their nature. Grants of a general nature, or for the purposes of core funding, are included in 'Voluntary income'; grants relating to the provision of goods or services - either to beneficiaries, or as a part of charitable activities - are included in 'Incoming resources from charitable activities'.

Where the charitable company receives incoming resources specifically to provide a fixed asset, or if a fixed asset is donated, the relevant amount or valuation is recognised in the SOFA in full, when receivable. Where the use of the asset is unrestricted, a designated fund is established (where material) to reflect the book value of the asset, and is reduced over the asset's useful economic life by the amount of the depreciation applied in each accounting period.

Contractual income and performance-related grants are only included in the SOFA once the related services have been delivered.

Gifts in kind are included at a reasonable estimate of their value to the charitable company, or the amount realised. Those intended for sale or distribution are included as gifts when sold or distributed; those intended for the charitable company's own use are included in the SOFA when receivable.

Donated services and facilities are included in incoming resources (with an equivalent entry to resources expended), where the benefit to the charitable company is reasonably quantifiable, measurable, and material. The amount recorded is the estimated value to the charitable company of the service or facility received.

The value of volunteer help received is not included in the accounts, but is described in the directors' annual report, where material.

Investment income is included in the SOFA when receivable.

Gains or losses arising on disposal, revaluation or impairment of fixed assets - whether held for the charitable company's own use, or for investment purposes - will be included in the fund which held the related asset prior to the disposal, revaluation or impairment.

Impairment losses, or losses on disposal, of assets held for the charitable company's own use (i.e. not investment assets), will be treated as additional depreciation of the relevant asset, and charged appropriately to the resources expended section of the SOFA.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

Gains on the disposal of fixed assets held for the charitable company's own use, will be included in the SOFA under the heading 'other incoming resources'.

Exceptional items are those which fall within the charitable company's ordinary activities, but which are material in terms of their size or incidence. They are included within the income category to which they relate, but are disclosed on a separate line in order to provide a true and fair view. A full explanation of the nature of the item is provided in the notes to the accounts.

Resources expended and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to pay out resources.

Expenditure is recorded in the SOFA at cost, net of trade discounts. Irrecoverable VAT is included with the expenditure to which it relates.

Expenditure is classified under the following activity headings:

- Raising funds - These comprise the costs of fundraising trips and activities. There was no trading income in the year.
- Charitable activities - These comprise all costs associated with furthering the charity's objects.

Support costs include governance costs (the costs of preparing and examining the annual accounts, the costs of trustee meetings, and the costs of any legal advice to trustees on governance or constitutional matters), as well as IT costs and finance costs. Support costs are apportioned between expenses relating to charitable activities, and those relating to fundraising activities on the basis disclosed in the notes to these accounts.

Grants payable are included in the SOFA when a commitment has been made, and there are no conditions (within the control of the charitable company) that are still to be met, relating to the grant.

Where grants are made by the charitable company which have performance conditions attached, such grants are only recognised in the SOFA once the grant's recipient has satisfied those conditions.

Funds accounting

The charitable company's income, expenditure, and net assets are analysed between the following funds (where applicable):

- Unrestricted funds: those which are freely available to the trustees, and which can be applied to any of the charitable company's purposes, without restriction.
- Designated funds: legally defined as unrestricted funds, but reserved for a particular purpose by the trustees.
- Restricted funds: those which are typically subject to an external restriction, and which the trustees may only apply to specific purposes of the charitable company.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

3. Principal accounting policies *(continued)*

Tangible fixed assets

Fixed assets are initially recorded at cost, and capitalised where cost exceeds £100 and the asset is expected to provide an economic benefit beyond one accounting period.

Residual values are assessed at the end of each accounting period, and assets are reviewed on an annual basis for any indicators of impairment.

Fixed assets (other than those held for investment purposes), are shown after making deductions for accumulated depreciation and impairment provisions.

Depreciation is calculated so as to write off the cost of an asset (less its estimated residual value), over the useful economic life of the asset as follows:-

- Fixtures, fittings and equipment - 25% straight line.

No depreciation is charged in the year of disposal.

Assets held under finance leases are individually depreciated over the shorter of the period of the lease, and the estimated useful economic life of the asset.

Leased assets

Leases are classified as finance leases when substantially all the risks and rewards of ownership of the asset have transferred to the charitable company; all other leases are classified as operating leases.

Operating lease rentals are charged to the SOFA in equal annual amounts over the period of the lease.

Provisions

Provisions are recognised when the charitable company has a present obligation as a result of a past event, and it is probable that the charitable company will be required to settle that obligation. Provisions are measured at the trustees' best estimate of the expenditure required to settle the obligation at the balance sheet date.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discounts offered, and after any provision for doubtful debts. Prepayments are valued at the amount that relates to future accounting periods.

Cash at bank and in hand

This includes cash and short-term highly liquid investments, with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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 can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

3. Principal accounting policies *(continued)*

Pensions

The charitable company operates a defined contribution scheme for the benefit of its employees. Contributions are charged to the statement of financial activities as they become payable, in accordance with the rules of the scheme.

4. Incoming resources

All incoming resources arose from services supplied to United Kingdom customers.

	<u>2021</u>	<u>2020</u>
	£	£
5. <u>Donations and legacies</u>		
Grants and donations	<u>20,990</u>	<u>26,561</u>
6. <u>Income from charitable activities</u>		
Counselling fees	44,779	56,450
Government grants for provision of services	230,616	227,424
National Lottery grant (restricted income)	9,886	-
	<u>285,281</u>	<u>283,874</u>
7. <u>Other income</u>		
Income from training sessions	<u>60</u>	<u>80</u>
8. <u>Expenditure on charitable activities</u>		
<u>Direct costs</u>		
Counsellors fees	19,581	19,670
Trustees' remuneration (see note 22)	110,124	111,097
Direct wages and salaries	73,852	91,521
Room hire	-	9,266
<u>Overhead expenses</u>		
Establishment expenses	46,532	38,776
Motor and equipment expenses	1,885	3,043
Administrative expenses	35,388	47,140
Governance costs	6,967	6,942
Advertising and marketing costs	582	824
Finance costs	-	4
	<u>294,911</u>	<u>328,283</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

9. Analysis of expenditure by charitable activity

<u>Programme</u>	<u>Activities undertaken directly</u> £	<u>Support costs</u> £	<u>Grant funding of activities</u> £	<u>Total</u> £
Commissioned mental health activities	277,199	6,237	-	283,436
Schools counselling	8,613	639	-	9,252
Volunteer counselling	2,132	91	-	2,223
	<u>287,944</u>	<u>6,967</u>	<u>-</u>	<u>294,911</u>

10. Analysis of support costs

Governance and other support costs are identified by the charity and then apportioned between the cost centres of expenditure for 'raising funds', and expenditure on 'charitable activities'. For the year ended 31 March 2021 the charity apportioned its costs on the following basis:

<u>Support cost</u>	<u>Raising funds</u> £	<u>Charitable activities</u> £	<u>Total</u> £	<u>Basis of allocation</u>
Governance	<u>-</u>	<u>6,967</u>	<u>6,967</u>	Time allocation.

11. Net income / expenditure for the year

	<u>2021</u> £	<u>2020</u> £
This is stated after charging:		
Depreciation of owned fixed assets	550	923
Directors' remuneration:		
- in respect of qualifying services (see note 22)	105,788	105,788
- company contributions to a money-purchase pension scheme	1,257	1,262
Independent examiner's fees for reporting on the accounts	1,825	1,800
Independent examiner's fees for other financial services	<u>140</u>	<u>-</u>
Number of directors to whom benefits are accruing under:	<u>Number</u>	<u>Number</u>
Money purchase pension schemes	<u>2</u>	<u>2</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

12. Trustee expenses

The following reimbursements of out-of-pocket expenses were made during the year to the trustees for expenses incurred by them:

	<u>2021</u>	<u>2020</u>
	£	£
Total amount paid *	<u>1,792</u>	<u>2,221</u>
	<u>Number</u>	<u>Number</u>
Number of trustees who were paid expenses	<u>2</u>	<u>3</u>

* The reimbursements related to staff welfare costs, stationery and printing fees, mileage costs, and property and equipment maintenance expenses.

	<u>2021</u>	<u>2020</u>
	£	£
13. <u>Staff costs</u>		
Gross wages and salaries	198,284	215,398
Employer's national insurance costs	12,222	14,562
Employer's contributions to a defined contribution pension scheme	2,858	3,231
	<u>213,364</u>	<u>233,191</u>

No employee received emoluments in excess of £60,000. Employee benefits received by the charity's trustees and key management personnel for their services to the charity are given at note 22.

14. Staff numbers

The average head count of employees employed during the year (analysed by area of activity) were as follows:

	<u>2021</u>	<u>2020</u>
	No.	No.
Charitable activities	6	8
Governance	1	1
Administrative and support services	2	2
	<u>9</u>	<u>11</u>

Volunteer staff

Volunteers regularly contribute towards the provision of counselling services for the charity, either in addition to their paid employment, or as part of their formal training.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

15. Corporation tax

The charitable company's income and gains are exempt from corporation tax as they are applied for charitable purposes.

16. Tangible fixed assets

	<u>Fixtures, fittings and equipment</u>	<u>Total</u>
	£	£
<u>Cost</u>		
At 1 April 2020	24,174	24,174
Additions	-	-
At 31 March 2021	<u>24,174</u>	<u>24,174</u>
<u>Depreciation</u>		
At 1 April 2020	23,145	23,145
Charge for the year	550	550
At 31 March 2021	<u>23,695</u>	<u>23,695</u>
<u>Net book value</u>		
At 31 March 2021	<u>479</u>	<u>479</u>
At 1 April 2020	<u>1,029</u>	<u>1,029</u>

17. Debtors

	<u>2021</u>	<u>2020</u>
	£	£
<u>Amounts falling due within one year</u>		
Trade debtors	26,507	27,358
Prepayments and accrued income	12,237	947
	<u>38,744</u>	<u>28,305</u>

18. Creditors: amounts falling due within one year

Trade creditors	14,630	948
Accruals	7,141	4,747
PAYE and NIC	10,136	8,266
Wages creditor (see note 22)	3,257	-
Pension liabilities	634	1,392
	<u>35,798</u>	<u>15,353</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

19. Funds of the charity

Analysis of movements in funds	<u>B/fwd at</u> <u>01-04-20</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Transfers</u> £	<u>C/fwd at</u> <u>31-03-21</u> £
<u>Unrestricted funds</u>					
Undesignated funds	<u>148,656</u>	<u>296,445</u>	<u>(285,025)</u>	<u>-</u>	<u>160,076</u>
<u>Restricted funds</u>					
Covid counselling fund	<u>-</u>	<u>9,886</u>	<u>(9,886)</u>	<u>-</u>	<u>-</u>
<u>Total funds</u>	<u>148,656</u>	<u>306,331</u>	<u>(294,911)</u>	<u>-</u>	<u>160,076</u>

Description of undesignated funds

<u>Fund name</u>	<u>Purpose</u>
General fund	The 'free reserves' after allowing for all designated funds.

Description of restricted funds

<u>Fund name</u>	<u>Purpose</u>
Covid counselling fund	Provision of free counselling to those affected by Covid, such as key workers.

Net assets between funds as at 31 March 2021

<u>Fund type</u>	<u>Tangible</u> <u>Fixed assets</u> £	<u>Net current</u> <u>assets</u> £	<u>Total</u> £
<u>Unrestricted funds</u>			
Undesignated funds	479	159,597	160,076
<u>Restricted funds</u>	-	-	-
<u>Total funds</u>	<u>479</u>	<u>159,597</u>	<u>160,076</u>

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

20. Leasing commitments

At the balance sheet date, the charitable company had the following total commitments under non-cancellable operating leases:

<u>2021</u>	<u>2020</u>
£	£
<u>114,299</u>	<u>149,299</u>

Included above are the following commitments in respect of leases of land and buildings:

<u>113,750</u>	<u>148,750</u>
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Lease payments recognised as an expense

<u>36,811</u>	<u>37,260</u>
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21. Pensions

During the year, the charitable company operated a defined contribution scheme for its officers and employees. The cost for the year (recognised in the SOFA) was £2,858 (2020: £3,231). The outstanding contributions at the balance sheet date amounted to £634 (2020: £1,392), and are included within 'creditors due within one year'.

The pension costs are allocated to the relevant fund and activity cost centre, in accordance with the nature of the work undertaken by the employee or officer to whom the benefit accrued. In the year under review, all costs were allocated to unrestricted funds, and to expenditure on charitable activities.

22. Related party transactions

The charitable company paid the following remuneration and benefits to its trustees:

<u>Name</u>	<u>Salary</u>	<u>Pension</u> <u>Benefits</u>	<u>Total</u>	<u>2020</u>
	£	£	£	£
Mrs C C M Mullan-Hartley	51,422	-	51,422	51,422
Mr M De Freitas	32,266	781	33,047	33,050
Miss C L Hartley	22,100	476	22,576	22,579
	<u>105,788</u>	<u>1,257</u>	<u>107,045</u>	<u>107,051</u>

Legal authority

The remuneration was paid under the authority of the charitable company's governing document, and the powers conferred by the Charities Act 2011. It did not relate to trustee services, but was paid in exchange for professional counselling and administrative services provided under a contract of employment.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

(continued)

22. Related party transactions *(continued)*

Amounts owed to related parties

The following amounts were due to the charitable company's related parties at the balance sheet date:

<u>Name</u>	<u>2021</u>	<u>2020</u>
	£	£
Mrs C C M Mullan-Hartley (Trustee)	<u>3,257</u>	<u>-</u>

23. Going concern

There are no material uncertainties about the charity's ability to continue as a going concern.

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF OPEN DOOR YOUTH COUNSELLING LTD ('THE COMPANY')

I report to the charity trustees on my examination of the unaudited accounts of the Company for the year ended 31 March 2021, which are set out on pages 9 to 21.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act, and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of 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.

Vaughan Barnacle FCA
(Relevant professional body: ICAEW)

22 December 2021

Anchorage, No. 2 Rydell Mount, 37 Bodenham Road, Hereford HR1 2TP