

Charity Registration No. 1122040

Company Registration No. 06402176 (England and Wales)

**THE OPEN DOOR (TAUNTON)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



# THE OPEN DOOR (TAUNTON)

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr J M Sladden S Farnham S R Peeler A Davis J Thomson L Richmond	(Appointed 12 May 2025)
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<b>Charity number</b>	1122040
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<b>Company number</b>	06402176
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<b>Principal address</b>	1a Mount Street Taunton Somerset TA1 3QB
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<b>Registered office</b>	Ash House Cook Way Bindon Road Taunton Somerset TA2 6BJ
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# THE OPEN DOOR (TAUNTON)

## CONTENTS

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	<b>Page</b>
Trustees' report	2 - 4
Independent examiner's report	1
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

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# THE OPEN DOOR (TAUNTON)

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE OPEN DOOR (TAUNTON)

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I report to the trustees on my examination of the financial statements of The Open Door (Taunton) (the charity) for the year ended 31 March 2025.

#### Responsibilities and basis of report

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

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

#### 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



*J M Farkas*

Countersigned on 14 November 2025 @ 12:05

J M Farkas ACA

Lentells Limited  
Ash House  
Cook Way  
Bindon Road  
Taunton  
TA2 6BJ  
Date: .....

# THE OPEN DOOR (TAUNTON)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objects of the charity, as set out in the governing document are:

To relieve need, hardship, or distress within Taunton, in the County of Somerset, providing shelter and associated facilities and providing care, meals and such Other similar benefits as are from time to time considered to be appropriate for persons who have need of such by reason of their situation in life.

We welcome anyone who is homeless in the Taunton area and in need of a regular and consistent source of practical help not available elsewhere, regardless of personal background, faith, gender, age, or personal circumstances.

The charity is very reliant on help from our many volunteers, and we wish to thank all those who donate their time, expertise, and money for the benefit of clients who come to our Centre.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

During the financial year 2024/25 the day centre remained open for 52 weeks to support people who were rough sleeping and those who were newly homeless. During the year we have continued to support clients with highly complex needs, and like the previous year, we have seen an increase in the proportion of clients with multiple needs. We work closely with partner agencies to support and maximise outcomes for our clients.

Throughout the year we supported a total of 259 Individual clients and served over 5000 meals. 370 showers were taken and over 200 loads of laundry were done. We supplied over 1000 Big Issue magazines to authorised vendors.

As a first step towards finding accommodation the centre signposted over 100 clients to the council rough sleeping team.

Visiting professionals provided valuable support for the clients at the centre (Nurse had 240 consultations, Doctor had 140 consultations, and podiatrist saw 23 clients).

Local organisations provided dependency help for 100 and psychological help for 46 clients. A local hairdresser provided free haircuts for 16 homeless people.

After reviewing our strategy document, we enhanced and improved our policies and procedures such as employing contractors, use of OneDrive/Microsoft 365, food hygiene training and created an improved database of the support services that we offer to clients.

# THE OPEN DOOR (TAUNTON)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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New job descriptions of staff roles were designed to align with the support needs of our clients. To cover a period of insufficient staffing one of our trustees offered to cover the role of support worker. Permission was granted by the Charity Commission for this temporary cover on condition that we amended article 5 of the Memorandum and Articles of Association. The Trustee earned £4,226 during this period of temporary cover.

A start was made on the first phase of the extensive repairs required for our 140-year-old premises. This involved investigations, surveys, planning approvals and urgent repairs to the roof. Major refurbishment of one of our flats will be completed towards the end of 2025.

The scope of this project continues to be a major focus and will progress in stages, well beyond the current financial year (2024-25).

#### Financial review

The charity is reliant on the £15,000 per annum we receive from Somerset Council and the regular and ad hoc financial support we receive from many individuals, local churches and organisations. During the year, the Charity benefitted from corporate donations from Taylor Woodrow, Vital Hair and Class Publishing.

We are also very grateful for the steady supply of donated food, clothes and bedding that comes through our door every week. We estimate that the value of donated goods received in the year is in the region of £5,000.

In October 2023, the charity launched a Roof Appeal campaign via its online giving platform (CAF), backed up by social media. We were delighted to announce that the campaign exceeded our expectations and topped the £50,000 target set with over £42,000 alone from significant donations by a number of private and Charitable Trusts. The majority of this restricted funding was rolled over to be spent on phase 2 of the roof project during the financial year 2025/26.

There was a surplus for the year of unrestricted funds of £7,278 a decrease of £7,268 on the previous year.

In view of the financial commitments and the uncertain nature of voluntary donations, the trustees consider that free reserves equal to twelve months of normal expenditure are necessary. This equated to £146,000 based on the budget for the year to 31 March 2025.

Free reserves are those reserves not tied up in fixed assets or in restricted funds or in funds designated by the trustees for a specific purpose. The level of the free reserves at 31 March 2025 amounted to £252,440.

#### Structure, governance and management

The charity is a charitable company limited by guarantee registered on 18 December 2007 under charity number 1122040. The governing document is the company's Memorandum and Articles of Association drafted 17 October 2007.

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr J M Sladden

S Farnham

S R Peeler

A Davis

J Thomson

C Richmond

L Richmond

(Resigned 5 June 2025)

(Appointed 12 May 2025)

# THE OPEN DOOR (TAUNTON)

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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The charity may by ordinary resolution appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee and may also determine the rotation in which any additional trustees are to retire. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The number of trustees shall not be less than three but there is no maximum number.

There were six trustees with no changes in the year 2024-25

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

### Plans for the future

During the year we have continued to:

- Update policies and procedures of the centre to ensure effective and safe delivery of services.
- Review and update the charity 5-year strategy document.
- Seek new funding streams to support staff costs and capital projects such as replacing the roof tiles and repairing the wooden window frames.
- Improve the structural integrity and repair of the premises.

### Key risks and uncertainties

The charity is exposed to various risks be they operational, financial or reputational. The director trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks. The risk register is updated 3 monthly and considered at each Board meeting. Premises and finance sub committees meet regularly and report findings and recommendations to the board. The trustees consider that the most significant risk to the charity at this time is the potential of insufficient funds to provide for necessary or urgent repairs to the premises, and therefore a liquidity plan is in place in case of exceptional costs incurred in maintaining the building.

Other major risks include loss of staff and/or volunteers (including Trustees).

The trustees' report was approved by the Board of Trustees



*Jonathan Sladden*

Signed on 14 November 2025 @ 09:07

Dr J M Sladden

**Chair**

Date: .....

# THE OPEN DOOR (TAUNTON)

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	4	109,059	49,035	158,094	81,034	51,738	132,772
Investments	3	1,995	-	1,995	1,678	-	1,678
Other material income		26,490	-	26,490	27,195	-	27,195
<b>Total income</b>		<u>137,544</u>	<u>49,035</u>	<u>186,579</u>	<u>109,907</u>	<u>51,738</u>	<u>161,645</u>
<b>Expenditure on:</b>							
Charitable activities	5	122,653	27,701	150,354	91,001	67,197	158,198
Other expenditure	11	7,613	-	7,613	4,360	-	4,360
<b>Total expenditure</b>		<u>130,266</u>	<u>27,701</u>	<u>157,967</u>	<u>95,361</u>	<u>67,197</u>	<u>162,558</u>
<b>Net income/(expenditure) and movement in funds</b>		7,278	21,334	28,612	14,546	(15,459)	(913)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>483,850</u>	<u>166,516</u>	<u>650,366</u>	<u>469,304</u>	<u>181,975</u>	<u>651,279</u>
<b>Fund balances at 31 March 2025</b>		<u>491,128</u>	<u>187,850</u>	<u>678,978</u>	<u>483,850</u>	<u>166,516</u>	<u>650,366</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# THE OPEN DOOR (TAUNTON)

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		426,538		436,680
<b>Current assets</b>					
Debtors	13	3,869		4,099	
Cash at bank and in hand		251,268		211,880	
		255,137		215,979	
<b>Creditors: amounts falling due within one year</b>	14	(2,697)		(2,293)	
<b>Net current assets</b>			252,440		213,686
<b>Total assets less current liabilities</b>			678,978		650,366
<b>The funds of the charity</b>					
Restricted income funds	15	187,850		166,516	
Unrestricted funds	17	491,128		483,850	
		678,978		650,366	

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....



*Jonathan Sladden*  
Signed on 14 November 2025 @ 09:07

Dr J M Sladden  
Chair

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

The Open Door (Taunton) is a private company limited by guarantee incorporated in England and Wales. The registered office is Ash House, Cook Way, Bindon Road, Taunton, Somerset, TA2 6BJ.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Government grants are recognised in the Statement of Financial Activities when there is reasonable assurance that the charity has complied with the conditions attached to the grant and there is reasonable assurance that the grant will be received. Grants received that do not have specified performance-related conditions attached will be recognised upon receipt, otherwise grants will be recognised when the performance related criteria has been met.

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	Over 125 years
Leasehold improvements	Over 3 years
Plant and equipment	Over 5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,995	1,678

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	85,536	49,035	134,571	60,949	51,738	112,687
Government grants	16,750	-	16,750	15,000	-	15,000
Donated goods and services	5,000	-	5,000	3,000	-	3,000
Tax recoverable	1,773	-	1,773	2,085	-	2,085
	<u>109,059</u>	<u>49,035</u>	<u>158,094</u>	<u>81,034</u>	<u>51,738</u>	<u>132,772</u>

### 5 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
<b>Direct costs</b>		
Staff costs	65,158	60,653
Depreciation and impairment	10,142	19,327
Food, drinks and consumables	5,002	4,856
Rates and water	1,638	1,283
Light and heat	6,200	3,465
Waste disposal	2,570	2,207
Property repairs	41,578	50,264
Telephone	544	594
Marketing and communication	2,482	2,338
Sundry expenses	580	425
Cleaning	9,945	8,651
	<u>145,839</u>	<u>154,063</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	1,870	1,565
Governance	2,645	2,570
	<u>150,354</u>	<u>158,198</u>
<b>Analysis by fund</b>		
Unrestricted funds	122,653	91,001
Restricted funds	27,701	67,197
	<u>150,354</u>	<u>158,198</u>

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Support costs allocated to activities

	2025 £	2024 £
Insurance	1,870	1,565
Governance costs	2,645	2,570
	<u>4,515</u>	<u>4,135</u>
<b>Analysed between:</b>		
Charitable expenditure	<u>4,515</u>	<u>4,135</u>

### 7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>10,142</u>	<u>19,327</u>

### 8 Trustees

Trustee member, S R Peeler, temporarily provided short term cover for a part-time staff vacancy and received £4,226 of remuneration from the charity during the year.

No other trustees (or any persons connected with) received any remuneration or benefits from the charity during the year

### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	<u>3</u>	<u>3</u>
<b>Employment costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	62,159	58,054
Other pension costs	<u>2,999</u>	<u>2,599</u>
	<u>65,158</u>	<u>60,653</u>

There were no employees whose annual remuneration was more than £60,000.

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Letting of three flats

	Unrestricted funds	Unrestricted funds
	2025	2024
Management fees and charges	2,916	2,673
Repairs and maintenance	3,227	644
Insurance	1,470	1,043
	<u>7,613</u>	<u>4,360</u>

### 12 Tangible fixed assets

	Leasehold land and buildings	Leasehold improvements	Plant and equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	483,254	34,343	44,160	561,757
At 31 March 2025	<u>483,254</u>	<u>34,343</u>	<u>44,160</u>	<u>561,757</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	61,856	31,246	31,975	125,077
Depreciation charged in the year	<u>3,866</u>	<u>1,751</u>	<u>4,525</u>	<u>10,142</u>
At 31 March 2025	<u>65,722</u>	<u>32,997</u>	<u>36,500</u>	<u>135,219</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>417,532</u>	<u>1,346</u>	<u>7,660</u>	<u>426,538</u>
At 31 March 2024	<u>421,398</u>	<u>3,097</u>	<u>12,185</u>	<u>436,680</u>

### 13 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	<u>3,869</u>	<u>4,099</u>

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	2,697	2,293

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Property refurbishment	163,239	-	(1,427)	161,812
Staff salaries	-	7,000	(7,000)	-
Equipment	607	-	-	607
SWT S106	2,670	-	(2,670)	-
Roof repairs	-	42,035	(16,604)	25,431
	166,516	49,035	(27,701)	187,850

#### Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Property refurbishment	164,667	-	(1,428)	163,239
Shower refurbishment	2,000	-	(2,000)	-
Equipment	607	-	-	607
SWT S106	11,854	-	(9,184)	2,670
National Lottery	-	35,498	(35,498)	-
Covid remodelling	2,847	-	(2,847)	-
Help the Homeless	-	2,000	(2,000)	-
Roof repairs	-	14,240	(14,240)	-
	181,975	51,738	(67,197)	166,516

# THE OPEN DOOR (TAUNTON)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Fund balances at 31 March 2025 are represented by:</b>			
Tangible assets	238,688	187,850	426,538
Current assets/(liabilities)	252,440	-	252,440
	<u>491,128</u>	<u>187,850</u>	<u>678,978</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Fund balances at 31 March 2024 are represented by:</b>			
Tangible assets	270,164	166,516	436,680
Current assets/(liabilities)	213,686	-	213,686
	<u>483,850</u>	<u>166,516</u>	<u>650,366</u>

### 17 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds					
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2024 £	Resources expended 31 March 2025 £
Property acquisition	57,649	-	(524)	-	57,125	(524)
Bolier replacements	15,000	-	(9,924)	(5,076)	-	-
Roof and bell tower repairs	31,000	29,796	(4,796)	-	56,000	-
	<u>103,649</u>	<u>29,796</u>	<u>(15,244)</u>	<u>(5,076)</u>	<u>113,125</u>	<u>(524)</u>

### 18 Related party transactions

In the year, S Peeler, temporarily stood down from her role as a Trustee whilst she provided short term cover for a part-time staff vacancy. Total remuneration received amounted to £4,226.

Except for this emergency cover of centre staffing, there were no other disclosable related party transactions during the year (2024 - none).