

Charity registration number: 1166393

Open Door Stoke on Trent

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Open Door Stoke on Trent

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Open Door Stoke on Trent

Reference and Administrative Details

Trustees	Vanessa Renshaw
	Lisa Tomkinson
	Roger Wright
	Lynne Ball
	Peter Meadows
	Amy Calvert
Charity Registration Number	1166393
Principal Office	Spode Works
	Church Street
	Stoke on Trent
	ST4 1QQ
Independent Examiner	Daryl Denson ACMA
	VAST
	The Dudson Centre
	Hope Street
	Hanley
	Stoke-on-Trent
	ST1 5DD

Open Door Stoke on Trent

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

Objectives and activities

Objects and aims

The mission of Open Door Stoke on Trent is to help the homeless and more vulnerable in the Stoke on Trent and North Staffordshire areas. Open Door Stoke on Trent's vision is that nobody in Stoke on Trent and the surrounding area should go hungry or be homeless.

Public benefit

Our drop-in sessions have continued to be as successful and welcoming as ever. As the COVID restrictions lifted we were quick to open up our café style approach, serving our signature hot cooked breakfast as safely as possible. I am happy to say our services are now fully open, welcoming all, providing support, advice and the hand of friendship. These sessions continue to be donation led and we are grateful to all that continue to support. I cannot quite believe that as we move in to 2023, Open Door Stoke on Trent will be celebrating our tenth anniversary. We have flourished and grown to the need of what we were called to do, it is a great privilege to lead this organisation.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

As we left 2021, we aimed to concentrate on growing our supported accommodation. Apart of our goal is to provide suitable comfortable accommodation with support to relieve homelessness and help sustain future tenancies alongside fulfilling our mission to Love, Feed, Care and Share with an Everyone Welcome attitude.

We envisaged that we would need to speculate to accumulate to enable a successful growth in this area. This has reflected in the financial outcomes for the year. However, by taking these steps we have positively achieved what we set out to do. During the year we have recruited more staff and we now have 6 properties with 32 bed spaces delivering a bespoke support service and are continuing to achieve great outcomes with our residents. We have now found ourselves in a unique position to continue to grow and develop our charity by delivering a fantastic service.

I would also like to take this opportunity to express gratitude to our trustees, staff and volunteers right across the organisation for their hard work and support over the year. Each day I give thanks to God for the nurturing fruitfulness of our charity and the faith to continue the work we do.

Financial review

Policy on reserves

The charity aims to hold reserves to cover the average running costs of the charity for 3 months. The level of unrestricted reserves at the year end is £97,315 (2021 £73,349).

Structure, governance and management

Nature of governing document

The charity was registered on 6 April 2016. The constitution was adopted on 16 July 2015 as amended on 4 April 2016 as amended on 31 December 2020.

Open Door Stoke on Trent

Trustees' Report (continued)

Recruitment and appointment of trustees

New trustees are recruited and appointed by the existing trustees.

Induction and training of trustees

Trustees are offered training when appointed.

The annual report was approved by the trustees of the charity on 21/8/23 and signed on its behalf by:



Vanessa Renshaw
Trustee

Open Door Stoke on Trent

Independent Examiner's Report to the trustees of Open Door Stoke on Trent

I report to the trustees on my examination of the accounts of Open Door Stoke on Trent for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Open Door Stoke on Trent you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Open Door Stoke on Trent's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Open Door Stoke on Trent'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 , which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Open Door Stoke on Trent as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Date: 29/08/2023

Open Door Stoke on Trent

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	8,401	-	8,401
Charitable activities	3	229,357	28,743	258,100
Total income		237,758	28,743	266,501
Expenditure on:				
Charitable activities	4	(213,792)	(68,492)	(282,284)
Total expenditure		(213,792)	(68,492)	(282,284)
Net income/(expenditure)		23,966	(39,749)	(15,783)
Net movement in funds		23,966	(39,749)	(15,783)
Reconciliation of funds				
Total funds brought forward		73,349	41,870	115,219
Total funds carried forward	13	97,315	2,121	99,436
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	12,033	-	12,033
Charitable activities	3	175,307	235,215	410,522
Total income		187,340	235,215	422,555
Expenditure on:				
Charitable activities	4	(132,181)	(202,283)	(334,464)
Total expenditure		(132,181)	(202,283)	(334,464)
Net income		55,159	32,932	88,091
Net movement in funds		55,159	32,932	88,091
Reconciliation of funds				
Total funds brought forward		18,190	8,938	27,128
Total funds carried forward	13	73,349	41,870	115,219

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 13.


The notes on pages 7 to 14 form an integral part of these financial statements.

Open Door Stoke on Trent

(Registration number: 1166393)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	4,784	5,160
Cash at bank and in hand	11	<u>95,859</u>	<u>110,752</u>
		100,643	115,912
Creditors: Amounts falling due within one year	12	<u>(1,207)</u>	<u>(693)</u>
Net assets		<u>99,436</u>	<u>115,219</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	13	2,121	41,870
Unrestricted income funds			
Unrestricted funds		<u>97,315</u>	<u>73,349</u>
Total funds	13	<u>99,436</u>	<u>115,219</u>

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on ~~21/8/23~~ and signed on their behalf by:


.....
Vanessa Renshaw
Trustee

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Open Door Stoke on Trent meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	3,413	3,413
Donations from individuals	2,116	2,116
Grants, including capital grants;		
Government grants	2,872	2,872
	<u>8,401</u>	<u>8,401</u>

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Unrestricted funds General £	Total 2021 £
Donations and legacies;		
Donations from individuals	1,994	1,994
Grants, including capital grants;		
Government grants	4,039	4,039
Grants from companies	6,000	6,000
	<u>12,033</u>	<u>12,033</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Rent Temporary Accommodation	229,357	-	229,357
Complex Needs Service	-	28,743	28,743
	<u>229,357</u>	<u>28,743</u>	<u>258,100</u>

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Rent	101,663	-	101,663
Rent Temporary Accommodation	73,644	-	73,644
Complex Needs Service	-	44,441	44,441
Copeland Street	-	190,774	190,774
	<u>175,307</u>	<u>235,215</u>	<u>410,522</u>

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

4 Expenditure on charitable activities

	Activity undertaken directly £	2022 £
Drop in expenses	3,411	3,411
Rent	105,675	105,675
Office expenses	4,271	4,271
Insurance	5,960	5,960
Advertising/Training	1,252	1,252
Motor Expenses	778	778
Misc	1,039	1,039
Complex Need Service	21,624	21,624
Copeland Street -Emergency Accommodation	95,110	95,110
Waste	950	950
TV Licence	651	651
Customer Activities	1,109	1,109
Council Tax	3,151	3,151
Wages	36,070	36,070
Payroll Charges	471	471
	<u>281,522</u>	<u>281,522</u>
	Activity undertaken directly £	2021 £
Drop in expenses	4,128	4,128
Rent	104,134	104,134
Office expenses	3,861	3,861
Insurance	1,505	1,505
Advertising/Training	1,728	1,728
Motor Expenses	1,474	1,474
Misc	1,091	1,091
Complex Need Service	42,255	42,255
Copeland Street -Emergency Accommodation	160,028	160,028
Waste	1,119	1,119
TV Licence	872	872
Customer Activities	771	771
Council Tax	8,615	8,615
Wages	2,051	2,051
Payroll Charges	139	139
	<u>333,771</u>	<u>333,771</u>

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

In addition to the expenditure analysed above, there are also governance costs of £762 (2021 £693) which relate directly to charitable activities. See note for further details.

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	762	762
	<u>762</u>	<u>762</u>
	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	693	693
	<u>693</u>	<u>693</u>

6 Government grants

A grant was received from Stoke on Trent City Council for £2,872 (2021: £4,039) to help fund the drop in centre.

The amount of grants recognised in the financial statements was £2,872 (2021 - £4,039).

There were no unfulfilled conditions at the year end.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	35,476	1,999
Pension costs	594	52
	<u>36,070</u>	<u>2,051</u>

No employee received emoluments of more than £60,000 during the year

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Debtors

	2022 £	2021 £
Prepayments	<u>4,784</u>	<u>5,160</u>

11 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>95,859</u>	<u>110,752</u>

12 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	<u>1,207</u>	<u>693</u>

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

13 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	73,349	237,758	(213,792)	97,315
Restricted funds				
Complex Needs Service	(4,998)	28,743	(21,624)	2,121
Copeland Street	46,868	-	(46,868)	-
Total restricted funds	41,870	28,743	(68,492)	2,121
Total funds	115,219	266,501	(282,284)	99,436
	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	18,190	187,340	(132,181)	73,349
Restricted				
Complex Needs Service	(7,184)	44,441	(42,255)	(4,998)
Copeland Street	16,122	190,774	(160,028)	46,868
Total restricted funds	8,938	235,215	(202,283)	41,870
Total funds	27,128	422,555	(334,464)	115,219

The specific purposes for which the funds are to be applied are as follows:

Complex Needs Service

Funds to deliver the Safer Recovery Project on behalf of the vulnerability hub at Newcastle under Lyme Borough Council.

Copeland Street

Funds to provide an additional option for emergency provision of temporary accommodation in Newcastle Borough.

Open Door Stoke on Trent

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	98,522	2,121	100,643
Current liabilities	(1,207)	-	(1,207)
Total net assets	<u>97,315</u>	<u>2,121</u>	<u>99,436</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	74,042	41,870	115,912
Current liabilities	(693)	-	(693)
Total net assets	<u>73,349</u>	<u>41,870</u>	<u>115,219</u>

15 Related party transactions

There were no related party transactions in the year.