

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

CONTENTS

Page 1	-	Contents
Page 2	-	Legal and administrative information
Pages 3 to 8	-	Directors' report
Page 9	-	Statement of financial activities
Page 10	-	Balance sheet
Pages 11 to 21	-	Notes to the accounts
Page 22	-	Independent Examiner's report

OPEN DOOR YOUTH COUNSELLING LTD
LEGAL AND ADMINISTRATIVE INFORMATION

2021

<u>Directors</u>	Mrs C C M Mullan-Hartley Mr M De Freitas Miss C L Hartley Mr P J Sanders Ms C L Smith
<u>Secretary</u>	Not appointed
<u>Registered and administrative office</u>	2 Greenfield Crescent Edgbaston Birmingham B15 3BE
<u>Accountants</u>	Anchorage No. 2 Rydell Mount 37 Bodenham Road Hereford HR1 2TP
<u>Solicitors</u>	The Wilkes Partnership 41 Church Street Birmingham B3 2RT
<u>Bankers</u>	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>Note</u>	£	<u>2020</u>
			£	£
Fixed assets				
Tangible assets	Total fixed assets	16	<u>479</u>	<u>1,029</u>
Current assets				
Debtors		17	38,744	28,305
Cash at bank			156,651	134,675
	Total current assets		<u>195,395</u>	<u>162,980</u>
Liabilities				
Creditors: amounts falling due within one year		18	(35,798)	(15,353)
Net current assets			<u>159,597</u>	<u>147,627</u>
Total assets less current liabilities			<u>160,076</u>	<u>148,656</u>
	Total net assets		<u>£ 160,076</u>	<u>£ 148,656</u>
The funds of the charity				
Unrestricted funds		19	160,076	148,656
Restricted income funds		19	-	-
	Total charity funds		<u>£ 160,076</u>	<u>£ 148,656</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.

13. Staff costs

	<u>2021</u>	<u>2020</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>
Lease payments recognised as an expense	<u>36,811</u>	<u>37,260</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 £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>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