

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

UNAUDITED REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

REGISTERED NUMBER: 05476485

CHARITY NUMBER: 1112253



OPEN DOOR
COUNSELLING
CHANGE IS POSSIBLE

OPEN DOOR YOUTH COUNSELLING LTD

YEAR ENDED 31 MARCH 2022

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OPEN DOOR YOUTH COUNSELLING LTD
LEGAL AND ADMINISTRATIVE INFORMATION

2022

| | |
|---|--|
| <u>Directors</u> | Mrs C C M Mullan-Hartley Miss C L Hartley 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 2022

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

Reference and administration details

Charity name and number

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

Company registration number

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

Administrative office

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

Registered office

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

Charity trustees

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

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

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

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Structure, governance and management

Structure

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

Appointment of trustees

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

Liability of members

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

Induction and training of trustees

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

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

Management of the charity

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

Risk management

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

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Objectives and activities

Objects of the charity

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

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

Activities undertaken for the public benefit

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

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

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

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

Public benefit statement

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

Volunteer contribution

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

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Achievements and performance

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

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

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

School Counselling

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

Adult Mental Health Group

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

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Looking ahead

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

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

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

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

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

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

Goodbyes

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

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

OPEN DOOR YOUTH COUNSELLING LTD

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

Thanks and acknowledgements

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

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

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

And so

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

Financial review

Reserves policy

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

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

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

On behalf of the board

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

.....
(Date)

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

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

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

OPEN DOOR YOUTH COUNSELLING LTD

BALANCE SHEET

AS AT 31 MARCH 2022

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

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

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

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

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

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

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

.....
(Date)

Company registration number: 05476485

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

1. Company information

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

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

2. Basis of preparation

Accounting basis

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

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

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

These financial statements are presented in Sterling.

3. Principal accounting policies

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

Incoming resources

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

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

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

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

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

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

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

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

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

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

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

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

Investment income is included in the SOFA when receivable.

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

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies *(continued)*

Incoming resources *(continued)*

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

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

Resources expended and liabilities

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

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

Expenditure is classified under the following activity headings:

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

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

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

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

Funds accounting

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

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies *(continued)*

Tangible fixed assets

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

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

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

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

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

No depreciation is charged in the year of disposal.

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

Leased assets

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

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

Provisions

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

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

3. Principal accounting policies *(continued)*

Pensions

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

4. Incoming resources

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

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

9. Analysis of expenditure by charitable activity

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

10. Analysis of support costs

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

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

11. Net income for the year

| | <u>2022</u> £ | <u>2021</u> £ |
|--|------------------|------------------|
| This is stated after charging: | | |
| Depreciation of owned fixed assets | 307 | 550 |
| Directors' remuneration: | | |
| - in respect of qualifying services (see note 22) | 90,171 | 105,788 |
| - company contributions to a money-purchase pension scheme | 913 | 1,257 |
| Independent examiner's fees for reporting on the accounts | 1,825 | 1,825 |
| Independent examiner's fees for other financial services | - | 140 |
| | <u>92,115</u> | <u>108,550</u> |
| Number of directors to whom benefits are accruing under: | <u>Number</u> | <u>Number</u> |
| Money purchase pension schemes | <u>2</u> | <u>2</u> |

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

12. Trustee expenses

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

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

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

13. Staff costs

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

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

14. Staff numbers

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

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

Volunteer staff

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

15. Corporation tax

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

16. Tangible fixed assets

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

17. Debtors

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

18. Creditors: amounts falling due within one year

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

19. Funds of the charity

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

Description of undesignated funds

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

Description of restricted funds

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

Net assets between funds as at 31 March 2022

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

20. Leasing commitments

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

| | <u>2022</u> | <u>2021</u> |
|--|---------------|----------------|
| | £ | £ |
| | <u>79,234</u> | <u>114,299</u> |
| Included above are the following commitments in respect of leases of land and buildings: | <u>78,750</u> | <u>113,750</u> |
| Lease payments recognised as an expense | <u>36,107</u> | <u>36,811</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 £2,264 (2021: £2,858). The outstanding contributions at the balance sheet date amounted to £876 (2021: £634), and are included within 'creditors due within one year'.

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

22. Related party transactions

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

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

Legal authority

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

OPEN DOOR YOUTH COUNSELLING LTD

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

(continued)

22. Related party transactions *(continued)*

Amounts owed to related parties

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

| <u>Name</u> | <u>2022</u> | <u>2021</u> |
|------------------------------------|-------------------|-------------------|
| | £ | £ |
| Mrs C C M Mullan-Hartley (Trustee) | - | 3,257 |
| | <u> </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 2022, which are set out on pages 9 to 21.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act, other than any requirement that the accounts give a 'true and fair view', which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Vaughan Barnacle FCA
(Relevant professional body: ICAEW)

23 December 2022

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