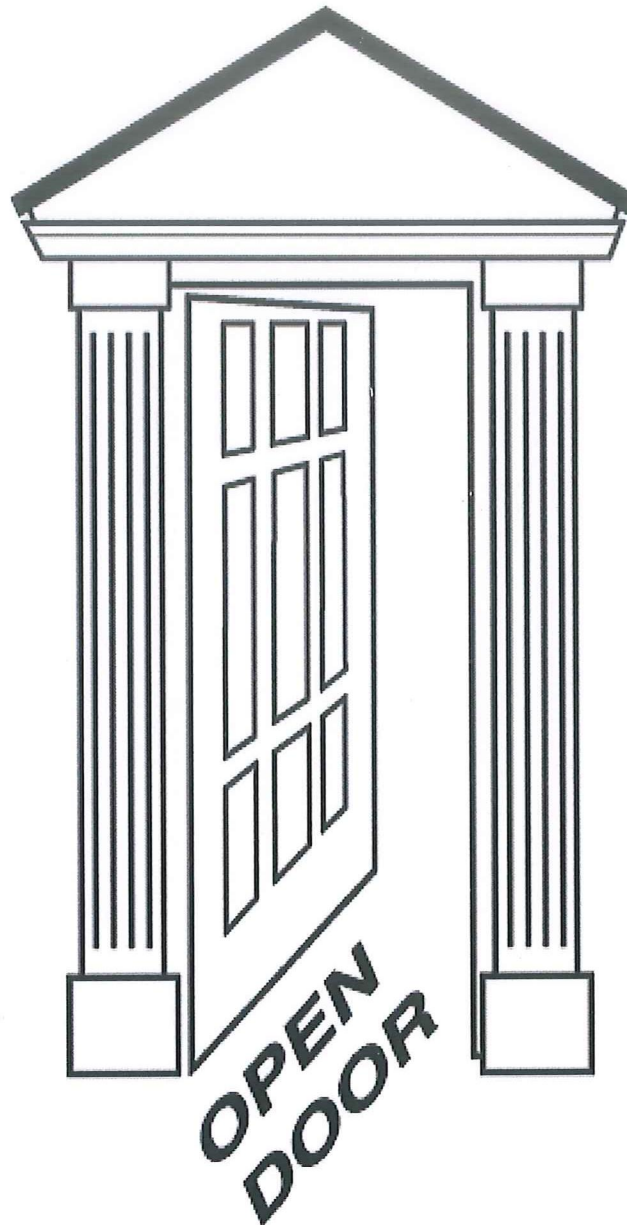


REGISTERED COMPANY NUMBER: 3379241
REGISTERED CHARITY NUMBER: 1063434



CHELTENHAM OPEN DOOR
ANNUAL REPORT AND ACCOUNTS
2018/19

CHELTENHAM OPEN DOOR

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019**

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CHELTENHAM OPEN DOOR
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MAY 2019

TRUSTEES	Enid Attenborough Julie Brown Helen Harkness (resigned 14.11.18) Linda Nandlal Margaret Tucker Heather Turner MBE (resigned 14.11.18) David Wallace Jane Hanson (appointed 21.5.19)
COMPANY SECRETARY	Margaret Tucker
REGISTERED OFFICE	39 Grosvenor Street Cheltenham Gloucestershire GL52 2SQ
REGISTERED COMPANY NUMBER	03379241 (England and Wales)
REGISTERED CHARITY NUMBER	1063434
INDEPENDENT EXAMINER	Andorran Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire GL51 9TX

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2019. The trustees have adopted the provisions of 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Our formal charitable objects are to work in Cheltenham for the relief of poverty, hardship and distress among persons, married or unmarried, and not living in a family, being persons of a rootless way of life who are suffering social or emotional distress.

The aims of our charity are to support vulnerable, disadvantaged, marginalised and lonely people. We do this by providing a friendly drop-in centre where we offer hospitality, warmth, food and support. Service users can discuss personal matters with experienced staff in order to help them move forward. We can also refer them to specialist agencies with whom we work closely. We endeavour to create a positive environment where everyone is respected and receives all the support they may need.

How our activities deliver public benefit

The Trustees have due regard to guidance issued by the Charity Commission. All our activities focus on the relief of poverty, hardship and social or emotional distress and are undertaken to further our charitable purposes for the public benefit. We make no charge for any of our services and practise no discrimination, welcoming anyone who seeks our help.

39 Grosvenor Street

We open as a drop-in centre on Tuesdays, Wednesdays and Thursdays from 9.30am to 1 pm providing a light breakfast and a hot midday meal. On Sundays we serve a cooked breakfast from 9.45am until 11.45am and provide a packed lunch. The provision of food is an important feature: it encourages disadvantaged people into our centre and then, if they wish, they can receive the additional support necessary to help them rebuild their lives. Additionally we provide:

- clothes and outdoor kit for those who need it;
- shower facilities with toiletries and towels;
- a leisure room with TV, for relaxation;
- laundry facilities;
- food parcels;
- companionship and respect;
- help and support, if sought, and consultations with outreach workers from expert agencies.

Christmas Shelter

We run a shelter at St Luke's Church Hall, Cheltenham, open to users 24 hours a day from midday on Christmas Eve until after lunch on 27 December. In addition to Christmas food, this offers guests a bed for the night, entertainment and a present.

Other Services

In conjunction with Pret a Manger, we provide a daily evening sandwich service in the town centre. We also offer a summer outing for guests.

Those who used and benefited from our services

The adults we helped (to whom we refer as "guests") include those who:

- have lost their jobs and cannot work or are unable to find work;
- have mental health issues;
- are in programmes to get off alcohol or drugs;
- are homeless, including those in temporary hostels or sleeping on friends' floors;
- have recently been released from prison and need help to re-enter the community.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our Guests

Our mix of guests includes newcomers who turn up having been informed of our service by other users, or by outside agencies, who may be in crisis or going through a particularly unstable period in their lives.

There are those who arrived in a similar state, but who have begun to move on, and who have found it possible to confide in others and reach out for support. Our staff are able to provide a listening ear, encouragement and practical assistance with form filling, referral to appropriate agencies and on occasions going to an appointment with a guest. These guests may need help with the process of improving their situation.

As confidence rises, many want to 'give back' and offer their help as volunteers. This process gives them a sense of purpose and self-worth, and the recognition they can achieve. Gradually some guests begin to re-enter the workplace.

There are also those with mental health difficulties, or who are simply relatively poor and lonely, who attend on a regular basis sometimes for many years. Our centre provides companionship and a warm friendly environment. Our approach is entirely non-judgmental, to encourage guests to trust and share their difficulties.

Our staff liaise with specialist agencies to assist guests to move on and our centre offers a safe environment for early contact. We work closely with P3, a community-based charity supporting people who are homeless or at risk of social exclusion, to access suitable accommodation. Other agencies include Turning Point, a national health and social care provider supporting people with mental health issues and problems of substance abuse, and CGL who also help those who seek assistance with drug and alcohol addiction.

Provision of Meals

We continue to provide all our services free of charge. Demand remains high, and we serve on average about 50 hot meals per day, with occasional peaks to 70, a total of over 10,000 per annum. On weekday openings (ie Tuesday, Wednesday, Thursday), a light breakfast of cereal and toast is also available. After a full cooked breakfast on Sundays, sandwiches are available to take away. There does not seem to be much seasonal variation but there can be a large and unpredictable daily variation. Surplus provision is given out as second helpings or as a take-away. We have continued to participate in the FareShare scheme, where, for a monthly fee, we receive deliveries of surplus 'fit for purpose' food from supermarkets and manufacturers.

Food Packs

There has been a steady demand for food parcels from guests in temporary hardship or who have found it difficult to manage. We currently issue around 20 parcels per week. The food provided is separated into 'homed' for those with access to cooking facilities, and 'homeless' for those without. We are fortunate that most dry and tinned goods are provided through organisations such as supermarkets, churches and schools together with individual donations.

Clothing and Outdoor Kit

We continue to collect and receive donations of second-hand clothes. However, we have refined the type of clothing and outdoor gear we request so that it is more suitable for the guests who need it, particularly those in crisis, or those seeking specific clothing for work or an interview. We advertise our needs on our website. For example, we recently sourced a hard hat and steel-tipped work boots for one guest. Donations of new underwear are always welcome.

Summer Outing

In July 2018 we had our first summer trip to Weston-super-Mare. Coach transport took over 50 people to the seaside for the day. Some guests enjoyed the delights of rides on the pier, whilst others visited the Aquarium, and everyone had a lunch of fish and chips and an ice cream. It was a wonderful, hot sunny day and provided a real holiday for our guests. The trip was entirely funded by a private donor.

Based on the success of the 2018 outing, we again enjoyed a very pleasant trip to Weston-super-Mare this summer.

CHELTHENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Christmas Shelter

Our 24 hour Christmas Shelter ran as usual in St Luke's Church Hall from midday on Christmas Eve to after lunch on 27 December. Three hot meals a day are provided, together with entertainment, games and a present for everyone. The Shelter offers disadvantaged and homeless people the chance to share a warm and friendly environment over Christmas. As usual volunteers covered day-time shifts but this year overnight staff were provided through the YMCA, but funded by our charity.

Premises

We lease our premises from Cheltenham Borough Council (CBC) under a long-term repairing lease which runs for 15 years from 1 February 2013 at an initial rental of £6,000 with a 5-yearly rent review. CBC allow us a rebate of 80% of the rent for which we are very grateful.

This year we have carried out, or committed resources for, several building projects to improve our facilities:

Upstairs shower room - this was in poor condition and sometimes water from the shower leaked through the ceiling. The room has been completely re-furbished at a cost of £4,020.

Replacement and re-location of boiler - the boiler was inefficient and was sited adjacent to the kitchen. As part of more extensive plans, the boiler was moved upstairs to make room for a commercial fridge off the kitchen. New gas pipes were fitted and a new gas meter installed during November to December 2018. The cost was £4,536.

Replacement Fridge and Freezers - our old fridge was beyond repair and our chest freezers were inefficient and took up excessive space in the dining room. We purchased a new commercial fridge and 4 upright freezers at a cost of £3,270.

New downstairs wet-room and toilets project - we wished to provide shower facilities for less able guests who were unable to climb the steep staircase to the upstairs shower room. We also wanted to maximise available space for guests to eat in our dining room. Plans were drawn up to relocate the staff toilet under the stairs, enabling a dry store to be built adjacent to the kitchen, and the existing two downstairs toilets to be converted, providing wheelchair access to a wet-room and toilet, plus a separate toilet. The budgeted cost is £30,988. This project was completed in late summer 2019 following an asbestos survey and a Licence to Alter from CBC.

We were extremely fortunate to receive grants from the Charles Irving Trust to pay for the boiler replacement, fridge and freezers, architect's fees and the downstairs wet-room and toilet project.

Assets - Van

It became apparent that our van was now inappropriate for the charity, and a replacement was purchased in August 2019 at a cost of £6,996 less £1,500 part-exchange allowance for the old van.

Publicity

We send out a Summer Newsletter to maintain contact with regular supporters and a Christmas Leaflet which generates volunteers for our Christmas Shelter and advertises ways to donate. Staff give talks and presentations to groups, schools and local organisations and maintain contact with the press. We have an up-to-date website and Twitter feed advertising our mission and services.

Fundraising

The bulk of funding comes from individual and group donations following distribution of our Christmas leaflet. We are also indebted to many local companies and organisations who donate funding, food and goods throughout the year.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

ACHIEVEMENT AND PERFORMANCE

Charitable activities - continued

Trustees, Patrons, Associates and Volunteers

This year two of our long-standing Trustees stood down - Helen Harkness, who first joined us in 2000 and went on to serve as Chairman for more than 13 years, and Heather Turner, who served as Treasurer for 7 years and stepped down due to ill health. We are very grateful for their dedicated service.

Our current team of Trustees comprises:

Enid Attenborough - manages our Sunday service and was reappointed at our AGM

Julie Brown - continues to manage weekday operations

Jane Hanson - a new Trustee appointed in May 2019, who takes an interest in Events

Linda Nandlal - has taken over as Treasurer

Maggie Tucker - Company Secretary and temporary acting Chair

David Wallace - Trustee

Our thanks go to our Patrons, Hon Ald Brian Cassin, Dr Samir Guglani, Martin Horwood, Lord Jones of Cheltenham, Ro Kaye, John Keighley, Alex Chalk MP and Barbara Driver, who all support us through raising awareness in the Cheltenham community.

Our staff give exceptional service over and above what might be expected. Dennis Hewett is Centre and Operations Manager, Sara Reader is Charity Co-Ordinator and Development Manager and Rosie Radford has two roles: Chef and Communications Officer. The staff are part of our team of valuable Associates who also give their time and expertise to support the charity, and include Helen Harkness, Paul Turner, Penny Hall and Eleanor O'Kane.

We would also like to thank our volunteers who give up their time throughout the year and at Christmas to help us in many practical ways. Some guests carry on to volunteer with us and provide inspiration for others who strive to improve their lives, but they also carry out many practical and essential daily tasks; grateful thanks to you all.

FINANCIAL REVIEW

Financial summary

The financial statements show a surplus on overall transactions of £39,663 compared to last year's surplus of £30,737. However, of this surplus £30,998 is earmarked for the construction of the ground floor wet room, and this was expended during the summer of 2019.

Income, as always, was driven by donations and grants, but donations decreased from £98,172 in 2018 to £92,685 in 2019.

Total expenditure has increased significantly to £103,789 from £79,362 largely due to the costs of replacing equipment and refurbishing the first floor shower room. In addition staff hours increased by 15 per week for administrative duties.

Principal funding sources

We rely entirely on the very generous donations of individual people, businesses, voluntary groups, churches and schools who support and encourage us in our work at Christmas and throughout the year. Donations at Christmas yield much of the running costs to support the charity for the rest of the year.

We have been extremely fortunate this year to receive generous grants from the Charles Irving Trust for replacing equipment and for creating the new wet room.

We have also received a further grant from the Pret Foundation and a significant donation from Spirax Sarco.

We are aware that the reliance on donations could be precarious and our Business Plan identifies an objective to try to build resilience into our fund raising.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

FINANCIAL REVIEW

Reserves policy

The Trustees policy is to hold a General Reserve as a contingency to cover at least one year's running costs.

The balance on our General Reserve stands at £105,099 (last year £101,972). The excess reserve is to cushion any variation in donations that we may experience. The Trustees intend to manage their expenditure to stabilise the excess taking account of possible changes in income and expenditure. The Trustees recognise that a few large donations significantly affect our annual income. An annual surplus one year will be held on General Reserve to protect the charity in the event of any one of these donations not being repeated.

Budgets for the coming year indicate that rising costs and declining donations may minimise the likelihood of surpluses in the future.

The Property and Development Funds represents amounts set aside by the trustees to be applied to future capital works and major repairs, and on new projects within the charitable objectives, particularly regarding enhancing the welfare of beneficiaries. This year the cost of the first floor shower refurbishment (£4,020) was charged to this fund and a further sum of £10,000 transferred from General Fund to Property and Development Fund for future works and dilapidations at the end of the lease period. The balance at the year end was £75,847 (last year £69,867).

As the current lease expires in January 2028, the anticipated period over which the fund will be used is now 9 years.

FUTURE PLANS

We will continue to seek ways to achieve our aim to relieve poverty, hardship and social or emotional distress. This year we have achieved a great deal in upgrading our premises and equipment to fulfil our purpose. We have also undertaken a User Survey and Volunteer Survey this year to obtain feedback on what we do. Responses were very positive, but we will act on some suggestions: improved communications, a fortnightly open afternoon for guests to relax with board games etc.

We also need to pursue our objective of recruiting trustees and converting to a Charitable Incorporated Organisation. We also need to update certain Policies and Procedures.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, and is registered as a charity. The company was incorporated as a company on 30 May 1997 and was established under a Memorandum of Association (amended on 24 November 1998 and 11 December 2000) which established the objects and powers of the charitable company. The charitable company is governed under its Articles of Association.

Recruitment and appointment of trustees

The Directors of the company are also charity Trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association one third of the Trustees retire by rotation at every annual general meeting but, if willing to act, a retiring Trustee is deemed to be reappointed if the vacancy has not been filled.

New Trustees are appointed from those showing a keen interest in the charity's objects and who either possess specialist skills necessary for the running of operations or who act as volunteers in our work with our service users. Each Trustee generally takes responsibility for monitoring the activities in a specific operational area. Trustees are not remunerated for their trusteeship aside from reimbursement of expenses incurred in carrying out their work.

Risk management

The Trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established to manage those risks and to provide reasonable assurance against fraud and error.

CHELTHENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Cheltenham Open Door for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4 November 2019 and signed on its behalf by:



Margaret Tucker - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHELTENHAM OPEN DOOR**

Independent examiner's report to the trustees of Cheltenham Open Door ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



 Roger Downes FCA
Andorran Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX

4 November 2019

CHELTENHAM OPEN DOOR

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.5.19 Total funds £	31.5.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	92,685	-	92,685	98,172
Charitable activities	4				
Charitable		4,800	45,650	50,450	11,800
Investment income	3	317	-	317	127
Total		<u>97,802</u>	<u>45,650</u>	<u>143,452</u>	<u>110,099</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable		<u>88,695</u>	<u>15,094</u>	<u>103,789</u>	<u>79,362</u>
NET INCOME		<u>9,107</u>	<u>30,556</u>	<u>39,663</u>	<u>30,737</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		171,839	3,640	175,479	144,742
TOTAL FUNDS CARRIED FORWARD		<u><u>180,946</u></u>	<u><u>34,196</u></u>	<u><u>215,142</u></u>	<u><u>175,479</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

CHELTENHAM OPEN DOOR
STATEMENT OF FINANCIAL POSITION
AT 31 MAY 2019

	Notes	Unrestricted funds £	Restricted funds £	31.5.19 Total funds £	31.5.18 Total funds £
FIXED ASSETS					
Tangible assets	10	2,061	-	2,061	3,709
CURRENT ASSETS					
Debtors	11	5,120	-	5,120	1,392
Cash at bank		175,363	34,196	209,559	171,636
		<u>180,483</u>	<u>34,196</u>	<u>214,679</u>	<u>173,028</u>
CREDITORS					
Amounts falling due within one year	12	(1,598)	-	(1,598)	(1,258)
NET CURRENT ASSETS		<u>178,885</u>	<u>34,196</u>	<u>213,081</u>	<u>171,770</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>180,946</u>	<u>34,196</u>	<u>215,142</u>	<u>175,479</u>
NET ASSETS		<u><u>180,946</u></u>	<u><u>34,196</u></u>	<u><u>215,142</u></u>	<u><u>175,479</u></u>
FUNDS	13				
Unrestricted funds:					
General fund				105,099	101,972
Property and Development Fund				<u>75,847</u>	<u>69,867</u>
				<u>180,946</u>	<u>171,839</u>
Restricted funds				<u>34,196</u>	<u>3,640</u>
TOTAL FUNDS				<u><u>215,142</u></u>	<u><u>175,479</u></u>

The notes form part of these financial statements

CHELTENHAM OPEN DOOR

**STATEMENT OF FINANCIAL POSITION - CONTINUED
AT 31 MAY 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 4 November 2019 and were signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Linda Nandlal', is written over a horizontal line.

Linda Nandlal -Trustee

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on cost

Costs of building work on the leasehold property occupied by the charitable company are written off in the year in which they are incurred on the basis that they have no ongoing value to the charitable company.

Taxation

As a recognised charity, the company is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.5.19	31.5.18
	£	£
Donations and Gift Aid	92,685	98,172
	<u> </u>	<u> </u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

3. INVESTMENT INCOME

	31.5.19	31.5.18
	£	£
Deposit account interest	317	127
	<u>317</u>	<u>127</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.5.19	31.5.18
	£	£
Grants	50,450	11,800
	<u>50,450</u>	<u>11,800</u>

Grants received, included in the above, are as follows:

	31.5.19	31.5.18
	£	£
Cheltenham Borough Council	4,800	4,800
The Pret Foundation Trust	5,500	7,000
Charles Irving Trust	40,150	-
	<u>50,450</u>	<u>11,800</u>

The grant received of £4,800 (2018: £4,800) is in respect of the rent on Grosvenor Street waived by Cheltenham Borough Council. This is 80% as last year. The rent payable is shown in Direct costs of charitable activities - see note 6 below).

Details of the grant of £5,500 from The Pret Foundation Trust and of £40,150 from the Charles Irving Trust are given in the explanation of movements in funds - see note 13 below).

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Totals
	£	£
Charitable	103,789	103,789
	<u>103,789</u>	<u>103,789</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.19	31.5.18
	£	£
Staff costs	41,851	31,921
Grosvenor Street rent	6,000	6,000
Grosvenor Street running costs	5,805	4,973
Insurance	899	748
Food and guest expenses	18,068	18,081
Christmas consumables	2,942	3,534
Office costs and publicity	3,940	2,658
Repairs and building works	18,006	6,298
Motor expenses	4,940	4,051
Accountancy	1,338	1,098
	<u>103,789</u>	<u>79,362</u>

CHELTENHAM OPEN DOOR

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019**

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.5.19	31.5.18
	£	£
Depreciation - owned assets	1,648	1,648
Other operating leases	6,000	6,000
	<u>6,000</u>	<u>6,000</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2019 nor for the year ended 31 May 2018.

Trustees' expenses

General expenses, travel and telephone costs amounting to £83 (2018: £214) were re-imbursed to one trustee.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

31.5.19	31.5.18
3	3
<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 June 2018 and 31 May 2019	6,594
	<u>6,594</u>
DEPRECIATION	
At 1 June 2018	2,885
Charge for year	1,648
	<u>4,533</u>
At 31 May 2019	4,533
	<u>4,533</u>
NET BOOK VALUE	
At 31 May 2019	2,061
	<u>2,061</u>
At 31 May 2018	3,709
	<u>3,709</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19	31.5.18
	£	£
Accrued income	4,920	36
Prepayments	200	1,356
	<u>5,120</u>	<u>1,392</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.19 £	31.5.18 £
Other creditors	99	-
Accrued expenses	1,499	1,258
	<u>1,598</u>	<u>1,258</u>

13. MOVEMENT IN FUNDS

	At 1.6.18 £	Net movement in funds £	Transfers between funds £	At 31.5.19 £
Unrestricted funds				
General fund	101,972	13,127	(10,000)	105,099
Property and Development Fund	69,867	(4,020)	10,000	75,847
	<u>171,839</u>	<u>9,107</u>	<u>-</u>	<u>180,946</u>
Restricted funds				
The Pret Foundation Trust	3,640	(432)	-	3,208
Charles Irving Trust	-	30,988	-	30,988
	<u>3,640</u>	<u>30,556</u>	<u>-</u>	<u>34,196</u>
TOTAL FUNDS	<u>175,479</u>	<u>39,663</u>	<u>-</u>	<u>215,142</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,802	(84,675)	13,127
Property and Development Fund	-	(4,020)	(4,020)
	<u>97,802</u>	<u>(88,695)</u>	<u>9,107</u>
Restricted funds			
The Pret Foundation Trust	5,500	(5,932)	(432)
Charles Irving Trust	40,150	(9,162)	30,988
	<u>45,650</u>	<u>(15,094)</u>	<u>30,556</u>
TOTAL FUNDS	<u>143,452</u>	<u>(103,789)</u>	<u>39,663</u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MAY 2019

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.17 £	Net movement in funds £	At 31.5.18 £
Unrestricted Funds			
General fund	80,541	21,431	101,972
Property and Development Fund	64,201	5,666	69,867
	<u>144,742</u>	<u>27,097</u>	<u>171,839</u>
Restricted Funds			
The Pret Foundation Trust	-	3,640	3,640
	<u>144,742</u>	<u>30,737</u>	<u>175,479</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	93,099	(71,668)	21,431
Property and Development Fund	10,000	(4,334)	5,666
	<u>103,099</u>	<u>(76,002)</u>	<u>27,097</u>
Restricted funds			
The Pret Foundation Trust	7,000	(3,360)	3,640
	<u>110,099</u>	<u>(79,362)</u>	<u>30,737</u>

The Property and Development Fund comprises amounts set aside by the trustees to be applied to capital works and major repairs and on new projects within the charitable objects, particularly with regard to enhancing the welfare of beneficiaries. The Trustees have decided that the Fund can be used in part to fund dilapidations or reinstatement costs where necessary, on the leasehold building.

This year we received a grant from The Pret Foundation Trust of £5,500 towards the cost of providing breakfasts during the calendar year 2019. Resources expended represent five months amortisation of this grant, together with the £3,640 brought forward from the previous year. The balance of the fund carried forward at 31 May 2019 represents the remaining seven months amortisation of the grant received for 2019.

We received grants totalling £40,150 from the Charles Irving Trust, of which £9,162 was spent on replacing the boiler, freezers and fridge. The balance of £30,988 relates to the downstairs wet room, where the works were carried out during the summer of 2019.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2019.

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2019**

15. SHARE CAPITAL

The company is limited by guarantee and has no share capital.

Under the terms of the Memorandum of Association, the liability of each member is limited to a maximum of £10 in the event of the winding up of the company.