

REGISTERED COMPANY NUMBER: 03379241 (England and Wales)
REGISTERED CHARITY NUMBER: 1063434



**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2020
FOR
CHELTENHAM OPEN DOOR**

CHELtenham OPEN DOOR

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FOR THE YEAR ENDED 31 MAY 2020**

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CHELTENHAM OPEN DOOR

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2020

TRUSTEES	Enid Attenborough (resigned 14.7.20) Julie Brown Linda Nandlal (resigned 4.5.20) Margaret Tucker (resigned 6.10.20) David Wallace Jane Hanson (resigned 17.8.20) Kevin Allen (appointed 31.3.20) Eleanor O'Kane (appointed 31.3.20) Julie Kent (appointed 26.11.19) Nigel Church (appointed 14.07.20)
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

CHELTHENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

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 2020. 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 2019).

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 the Charity are to support vulnerable, disadvantaged and lonely people who may be in poverty, hardship, and distress. We do this by providing a friendly drop-in centre where we offer hospitality, warmth, food and support. Guests can discuss personal matters with experienced staff. 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.

Our service at 39 Grosvenor Street

Pre-Coronavirus we opened as a drop-in centre on Tuesdays, Wednesdays and Thursdays from 9.30am to 1pm, providing a light breakfast and a hot midday meal. On Sundays we served a cooked breakfast from 9.45am to 11.45am and provided a packed lunch. The provision of food is an important feature: some may initially visit us for food, then discover there are other types of support on offer.

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.

Adapting our service in 2020 in light of Coronavirus

The Coronavirus pandemic presented Open Door with additional challenges from Spring 2020. As the lockdown became inevitable, our team responded quickly and adapted to the changing circumstances to continue to provide a support service.

From April 2020, instead of providing a service from the building, staff delivered food parcels to new and regular faces in the community. They also delivered food and toiletries weekly to Guests, those previously homeless and those who had been temporarily housed during the crisis. In July 2020, the centre reopened for takeaway hot food, food parcels and toiletries, served at the door with additional hygiene protocols in place. At the time of writing, it is not yet clear when 'normal' service will return, i.e. with Guests in the building. Our staff will continue to look after Guests in accordance with official guidelines.

Those who benefited from our services

Guests include those who:

- have lost their jobs and cannot work or are unable to find work;
- have mental health issues;
- are in addiction or 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;
- are isolated, lonely, or far from their families or roots.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Our Guests

Our mix of Guests includes newcomers who have heard about our service from other users or outside agencies. They are often in crisis or going through a particularly unstable period in their lives.

There are those who have begun to move on, and who have found it possible to confide in others and reach out for support. Our staff can 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 want help with making positive steps forward.

As their 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 recognition of their achievements.

There are also those with mental health difficulties, those in difficult financial circumstances and those who are lonely or isolated. Many of our Guests attend on a regular basis, sometimes for many years. Our centre provides companionship and a warm, friendly environment. Our approach is entirely non-judgemental; we encourage Guests to build 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, the YMCA, where many of our Guests are housed, and CGL who 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, outside of the pandemic, we serve on average about 50 hot meals per day, with occasional peaks up to 70: this totals over 10,000 per annum. On weekday openings (i.e. 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.

As mentioned above, the weekday and Sunday services were stopped temporarily during lockdown, to switch to keeping people safe by delivering to homes. In July 2020, weekday services restarted, offering takeaway hot food in addition to necessary deliveries. The Sunday service remains on hold until the future of government guidelines is clearer.

Food Parcels

There has been a steady increase in demand for food parcels from Guests in temporary hardship, or who have found it difficult to manage. We currently issue around 30 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 some dry and tinned goods are provided through organisations such as supermarkets, churches and schools, together with individual donations.

Clothing and Outdoor Kit

We collect and receive donations of second-hand clothes. However, we have refined the type of clothing and outdoor kit 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 2019 we had a summer trip to Weston-Super-Mare. Coach transport took over 50 people to the seaside for the day. Some Guests enjoyed 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 sunny day and provided a real holiday for our Guests. Due to the Coronavirus pandemic, we have not been able to run a trip in 2020; we look forward to taking our Guests away when social distancing rules make coach travel possible again.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

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 2019 to after lunch on 27 December 2019. Three hot meals a day were provided, together with entertainment, games, and a present for everyone. The shelter offers disadvantaged and homeless people to share a warm and friendly environment over Christmas. As usual, volunteers covered daytime shifts, but this year overnight staff were provided through YMCA and funded by our Charity.

Other Services

In conjunction with Pret a Manger, we provide an evening sandwich service in the town centre, four nights a week. We also offer a summer outing for Guests.

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 grateful.

This year we have replaced a commercial freezer and are making plans to improve the layout and accessibility of the kitchen.

Publicity

We publish two newsletters a year both in print and digitally; these are an important way to stay in touch with our supporters. Our June 2020 Summer Newsletter showed how we had been dealing with the pandemic. Our 2020 Christmas Newsletter will give information on how we will approach the Christmas Shelter in accordance with pandemic guidelines. These publications help us maintain contact with regular supporters, generate volunteers for our Christmas Shelter and advertise ways to donate. Our 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 active Twitter feed promoting 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.

Trustees, Patrons, Associates and Volunteers

Patrons

Our Patrons are: 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. Michael King also supports us as an Honourable Member.

Trustees

A list of current Trustees is shown on page 1 of the Annual Report.

Four Trustees, Enid Attenborough, Jane Hanson, Linda Nandlal and Maggie Tucker, have stepped down during the year; we would like to record our great thanks and appreciation to them for their support and dedication to Open Door over many years.

Staff

We thank our staff, Dennis Hewett, Sara Reader and Rosie Radford, who have given exceptional service over and above what might be expected and who have adapted our service and support to Guests fantastically to the challenges of Coronavirus.

Volunteers

We are extremely grateful for our volunteers, who give up their time throughout the year to help us in many practical ways. Some Guests carry on volunteering with us; they provide inspiration for others who strive to improve their lives while carrying out many practical and essential daily tasks. We extend our grateful thanks to you all.

CHELTENHAM OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

FINANCIAL REVIEW

Financial summary

Income for the year was £174,301, an increase of £30,849 from last year.

Costs increased by £62,305 from £103,789 last year to £166,094 in 2019/20. The increase includes a £40,000 provision for dilapidations.

Net income in the year was £8,207 compared with £39,663 in the prior year.

Principal funding sources

We rely entirely on the generous donations of individuals, businesses, voluntary groups, churches, and schools who support and encourage us in our work.

Reserves policy

The Trustees' policy is to hold a balance on the General Fund equivalent to at least one year's costs.

The balance on our General Fund on 31 May 2020 was £223,349.

FUTURE PLANS

Trustees are in the process of building a five-year plan; with a view to adding to the present four half-days, as well as expanding the services offered to Guests. A search for larger premises that will be needed to support this vision has been started, although the trustees recognise that this search is likely to take a considerable time.

This five-year plan work will be completed in the current year, and more details will be made available in next year's Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of trustees

The Directors of the company are also charity trustees for the purposes of charity law.

The Articles of Association require 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 service users. Each trustee generally takes responsibility for monitoring 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.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

CHELtenham OPEN DOOR
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2020

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

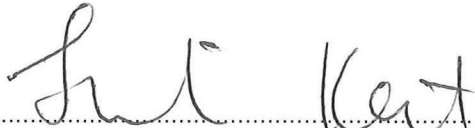
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that 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 Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6 October 2020 and signed on its behalf by:


.....
Julie Kent - 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 2020.

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

Date: 7 October 2010

CHELTHENHAM OPEN DOOR

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MAY 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.5.20 Total funds £	31.5.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	173,808	-	173,808	102,985
Charitable activities	4				
Charitable		-	-	-	40,150
Investment income	3	<u>493</u>	<u>-</u>	<u>493</u>	<u>317</u>
Total		174,301	-	174,301	143,452
EXPENDITURE ON					
Charitable activities	5				
Charitable		<u>131,898</u>	<u>34,196</u>	<u>166,094</u>	<u>103,789</u>
NET INCOME/(EXPENDITURE)		42,403	(34,196)	8,207	39,663
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>180,946</u>	<u>34,196</u>	<u>215,142</u>	<u>175,479</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>223,349</u></u>	<u><u>-</u></u>	<u><u>223,349</u></u>	<u><u>215,142</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

CHELTENHAM OPEN DOOR

**STATEMENT OF FINANCIAL POSITION
31 MAY 2020**

	Notes	31.5.20 £	31.5.19 £
FIXED ASSETS			
Tangible assets	9	5,830	2,061
CURRENT ASSETS			
Debtors	10	1,674	5,120
Cash at bank		<u>258,413</u>	<u>209,559</u>
		260,087	214,679
CREDITORS			
Amounts falling due within one year	11	(2,568)	(1,598)
NET CURRENT ASSETS		<u>257,519</u>	<u>213,081</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		263,349	215,142
PROVISIONS FOR LIABILITIES	12	(40,000)	-
NET ASSETS		<u>223,349</u>	<u>215,142</u>
FUNDS	14		
Unrestricted funds:			
General fund		223,349	105,099
Property and Development Fund		<u>-</u>	<u>75,847</u>
		223,349	180,946
Restricted funds		<u>-</u>	<u>34,196</u>
TOTAL FUNDS		<u>223,349</u>	<u>215,142</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2020 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.

CHELtenham OPEN DOOR

STATEMENT OF FINANCIAL POSITION - continued
31 MAY 2020

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 and authorised for issue on 6 October 2020 and were signed on its behalf by:

A handwritten signature in dark ink, appearing to be 'Kevin Allen', written over a dotted line.

Kevin Allen - Trustee

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2020

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.

CHELTENHAM OPEN DOOR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2020**

2. DONATIONS AND LEGACIES

	31.5.20	31.5.19
	£	£
Donations and Gift Aid	<u>173,808</u>	<u>102,985</u>

3. INVESTMENT INCOME

	31.5.20	31.5.19
	£	£
Deposit account interest	<u>493</u>	<u>317</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.5.20	31.5.19
	£	£
Grants	<u>-</u>	<u>40,150</u>

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

	31.5.20	31.5.19
	£	£
Charles Irving Trust	<u>-</u>	<u>40,150</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.5.20	31.5.19
	£	£
Staff costs	43,500	41,851
Grosvenor Street rent	6,000	6,000
Grosvenor Street running costs	4,622	5,805
Insurance	847	899
Food and guest expenses	19,402	18,068
Christmas costs	3,454	2,942
Office costs and publicity	2,314	3,940
Repairs and building works	41,291	18,006
Motor expenses	3,326	4,940
Dilapidations provision	40,000	-
Accountancy	<u>1,338</u>	<u>1,338</u>
	<u>166,094</u>	<u>103,789</u>

6. NET INCOME/(EXPENDITURE)

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

	31.5.20	31.5.19
	£	£
Depreciation - owned assets	1,716	1,648
Other operating leases	<u>6,000</u>	<u>6,000</u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2020

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2020 nor for the year ended 31 May 2019.

Trustees' expenses

No expenses were re-imbursed to the trustees in the year (2019: £83).

8. STAFF COSTS

	31.5.20	31.5.19
	£	£
Wages and salaries	<u>43,500</u>	<u>41,851</u>
	<u>43,500</u>	<u>41,851</u>

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

	31.5.20	31.5.19
	<u>3</u>	<u>3</u>
Administration staff		

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

9. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 1 June 2019	
Additions	6,594
Disposals	(6,594)
At 31 May 2020	<u>6,996</u>
DEPRECIATION	
At 1 June 2019	
Charge for the year	4,533
Eliminated on disposals	(5,083)
At 31 May 2020	<u>1,166</u>
NET BOOK VALUE	
At 31 May 2020	<u>5,830</u>
At 31 May 2019	<u>2,061</u>

CHELTENHAM OPEN DOOR

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MAY 2020**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.20	31.5.19
	£	£
Accrued income	1,024	4,920
Prepayments	<u>650</u>	<u>200</u>
	<u>1,674</u>	<u>5,120</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.5.20	31.5.19
	£	£
Trade creditors	738	-
Social security and other taxes	482	-
Other creditors	110	99
Accrued expenses	<u>1,238</u>	<u>1,499</u>
	<u>2,568</u>	<u>1,598</u>

12. PROVISIONS FOR LIABILITIES

	31.5.20	31.5.19
	£	£
Provision for dilapidations	<u>40,000</u>	<u>-</u>

The dilapidations charge for the year is based on a report by Bevans Chartered Surveyors that calculates the cost of restoring the premises at 39 Grosvenor Street to its condition at the start of the lease at the year end. Further provisions will be made in each year's financial statements up to the end of the current lease to recognise additional dilapidations.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

All of the net assets at 31 May 2020 relate to unrestricted funds.

14. MOVEMENT IN FUNDS

	At 1.6.19	Income	Spent	Transfers	At 31.5.20
Unrestricted funds					
General fund	105,099	174,301	(131,898)	75,847	223,349
Property and Development Fund	<u>75,847</u>	<u>-</u>	<u>-</u>	<u>(75,847)</u>	<u>-</u>
	<u>180,946</u>	<u>174,301</u>	<u>(131,898)</u>	<u>-</u>	<u>223,349</u>
Restricted funds					
Pret Foundation	3,208	-	(3,208)	-	-
Charles Irving Trust	<u>30,988</u>	<u>-</u>	<u>(30,988)</u>	<u>-</u>	<u>-</u>
	<u>34,196</u>	<u>-</u>	<u>(34,196)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u>215,142</u>	<u>174,301</u>	<u>(166,094)</u>	<u>-</u>	<u>223,349</u>

CHELTENHAM OPEN DOOR

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MAY 2020

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.6.18	Income	Spent	Transfers	At 31.5.19
Unrestricted funds					
General fund	101,972	97,802	(84,675)	(10,000)	105,099
Property and Development Fund	69,867	-	(4,020)	10,000	75,847
	<u>171,839</u>	<u>97,802</u>	<u>(88,695)</u>	<u>-</u>	<u>180,946</u>
Restricted funds					
Pret Foundation	3,640	5,500	(5,932)	-	3,208
Charles Irving Trust	-	40,150	(9,162)	-	30,988
	<u>3,640</u>	<u>45,650</u>	<u>(15,094)</u>	<u>-</u>	<u>34,196</u>
TOTAL FUNDS	<u>175,479</u>	<u>143,452</u>	<u>(103,789)</u>	<u>-</u>	<u>215,142</u>

Purpose of designated and restricted funds

The Property and Development Fund comprised 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 released to General Fund following the creation of a provision for dilapidations in the year to 31 March 2020.

Last year we received a grant from The Pret Foundation Trust of £5,500 towards the cost of providing breakfasts during the calendar year 2019, all of which has now been used.

Last year we received grants totalling £40,150 from the Charles Irving Trust, of which £9,162 was spent in the previous year on replacing the boiler, freezers and fridge. The balance of £30,988 has been spent in the current year on funding the work on the downstairs wet room, which was completed in the year.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2020.

16. 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.