

OPENING DOORS LONDON
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

Company Limited by Guarantee Registered in England No. 10123607

Registered Charity No. 1167919

OPENING DOORS LONDON
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

CONTENTS	PAGES
Trustees Report	1-8
Financial Review	9-10
Statement of Trustee Responsibilities	11
Independent Auditor's Report	12-14
Statement of Financial Activities	15
Balance Sheet	16
Cash Flow Statement	17
Notes to the Financial Statements	18-28

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

Reference Details

Status

The organisation is a charitable company limited by guarantee, incorporated on 14 April 2016 and registered as a charity on 29 June 2016.

Governing document

The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Company number

10123607

Charity number

1167919

Objects

"...to promote the welfare of older people identifying as Lesbian, Gay, Bisexual or Transgender (LGBT) throughout the UK (with a focus on the Greater London Area) in any manner which now is or hereinafter may be deemed to be charitable under the laws of England and Wales."

Registered office

Tavis House, 1-6 Tavistock Square, London WC1H 9NA

Group Company Secretary and CEO

Nikki Morris

OPENING DOORS LONDON
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

(Executive) Director

Alice Wallace

Bankers

Charities Aid Foundation Bank, 25 Kings Hill Avenue, West Mailing, Kent, ME19 47Q

Solicitors

Edwards Duthie, Bank House, 269-275 Cranbrook Road, Ilford, Essex, IG1 4TG

Womble Bond Dickinson LLP, 4 More London Riverside, London, SE1 2AU

Auditors

Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG

Trustees

Marika Freris

Jacqueline Gavin

Janet Guthrie

Anthony Jackson (resigned 18th June 2019)

Gemma Keenan (appointed 16th July 2018)

Councillor Rishi Madlani

Julia Shelley, Treasurer

Annie Southerst, Vice-Chair

Professor Jeffrey Weeks, Chair

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

TRUSTEES' REPORT

The Trustees present their report and the audited financial statements for the year ended 31 March 2019.

Reference and administrative information set out above forms part of this report. The financial statements below comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Structure, Governance and Management:

Mission Statement: Ensuring that older LGBT+ people live happy, healthy, and independent lives that are free from loneliness, isolation, prejudice and discrimination.

Organisation and Human Resources:

The charity is organised so that the Directors/Trustees meet regularly to manage its affairs. Board meetings are normally held monthly, with a view to moving to bi-monthly in the future. There is one full time Manager [known as the Director] Alice Wallace who manages the day-to-day administration of the charity and advises trustees of progress and options for development. The Director is supported by back office support provided by Age UK Camden personnel – including HR, finance, and marketing.

The remaining 7 FTE staff are employed by ODL to run particular services and activities.

It has been agreed between ODL Trustees and Age UK Camden Trustees that Age UK Camden's HR policies and procedures should continue to apply to ODL staff, ensuring a Charity Group approach. The key management personnel of ODL are the ODL Director and 0.1 FTE Group CEO.

Key management pay – The Board is responsible for deciding the remuneration of the key management; the provision of other remuneration increases is considered by the board of Trustees as part of the budget approval process and suitable parameters established for the setting of individual pay levels.

ODL trustees are selected for their skills and experience, including of trusteeship elsewhere. There is an annual away day for trustees and staff, which has a CPD element. New trustees are provided with a detailed induction pack and an induction programme involving meeting with key members of staff in order to gain an understanding of the organisation and the external environment in which it operates. Trustees are encouraged to attend the conferences, training and other events organised by the Charity. Meetings with senior managers and site visits are also arranged.

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

Risk management:

The Trustees have a risk management strategy which comprises:

- The quarterly review of the risks the charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Trustees have identified three inter-related main risks affecting ODL, which are summarised here, including the actions and approach taken to mitigate:

- **Fundraising**

The ODL Director works closely with a fundraising consultant to develop and implement a strategy to diversify and secure income including grants and contracts, earned income, community fundraising, donations and legacies.

- The need to develop reserves in order to deal with contingencies
Over the past two years ODL has managed to develop a small reserve and continues to build this into budgets
- Recruitment and retention of good quality staff and volunteers
ODL has established HR policies and a fair approach to remuneration, and continues to receive professional support from Age UK Camden on HR issues. ODL has a Volunteer Coordinator who works with other members of the team to ensure that volunteers are supported appropriately.

Volunteering:

ODL continues to attract a diverse, energetic and committed range of volunteers from across the wider LGBT+ communities, helping it to deliver a wide range of services to members. The contribution from volunteers makes a significant difference to the quality of older people's lives. Volunteers visit more isolated and less mobile members in their own home, facilitate the 45+ social activities and events each month, help out in the office, and support the delivery of our training.

Volunteers contributed 11,392 hours of support to ODL in 2018/19 with the notional values of £120,185 based on the London living wage of £10.55ph (17/18: 11,395 hours / £116,229).

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

Objectives and Activities

The Objects of the Charity are "to promote the welfare of older people identifying as Lesbian, Gay, Bisexual or Transgender throughout the UK (with a focus on the Greater London Area) in any manner which now is or hereinafter may be deemed to be charitable under the laws of England and Wales".

The population in the UK is getting older with 18% aged 65 and over and 2.4% aged 85 and over. The size of the UK's older LGBT+ population is hard to determine. There are a number of reasons for this, including fear of disclosure and then being on the receiving end of prejudice and discrimination. This means that official statistics are unlikely to be reliable. However, latest figures from the Office for National Statistics indicate that around 2% of the UK population identify as LGBT+ which would suggest that there are over 236,000 people over 65 who identify as LGBT+. This population will not be spread evenly over the UK, with greater concentrations in larger towns and cities – with London having a significant number of older LGBT+ residents, estimated as being around 100,000.

For older LGBT+ people in particular it is important to recognise the social context of their lives. Sex between men was illegal until 1967, when the Sexual Offences Act came into force making it legal for men aged 21 or above. In 1994 that age was lowered to 18 and in 2001 it was lowered again to 16 – making it the same as the age of consent for straight people. Many ODL members will have come of age at a time when the implications for expressing one's sexual identity and/or gender identity would have risked imprisonment; experimental treatments [including electric shock therapy and hormone injections]; losing homes and jobs; being rejected by friends and family. Isolation and loneliness are therefore more likely amongst this age group than compared with their heterosexual peer group.

There have been substantial achievements in legislative and human rights for lesbian, gay, bisexual and trans (LGBT+) older people and our visibility in health and social care has equally increased. In many cases, these changes have surpassed the ability of health and care providers to meet our

needs – and there is a body of evidence documenting concerns about the accessibility, inclusiveness and safety of services.

ODL continues to work with a range of partners to deliver a range of strategies to achieve our charity objectives:

- Delivery of a range of social opportunities aimed at reducing social isolation and supporting the development of social networks;
- Delivery of specialist support groups [one for those affected by dementia/memory loss & another for those affected by prostate cancer]
- Delivery of befriending services aimed at the most isolated members;
- Influencing older people's service providers, commissioners, businesses and the community about the needs of LGBT+ older people via older volunteer ambassadors, material on website, social media, publications;
- Delivery of training to public, private and voluntary sector care providers on the needs of LGBT+ older people, some free or subsidised, some charged;

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

- Delivery of a national quality standard Pride in Care, aimed at organisations working with older people which want to evidence that they are providing inclusive services;
- Partnership work with LGBT+ and older people's organisations to deliver services in London and potentially elsewhere in the UK;
- Development of our intergenerational volunteering programme.

Public Benefit

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit. All our activities are charitable and aimed at improving the lives of LGBT older people in the UK, and in particular Greater London.

Achievements and Performance

The trustees are pleased with the performance of the Charity this period, with the major achievements outlined below.

Role and breadth of service:

In the last financial year membership of Opening Doors London increased from 1,660 to 12,000, with members in every London borough and beyond.

We believe that people should be able to age with security, dignity and fun in their lives, and so are delighted that we ran a total of 456 groups across 21 boroughs – providing opportunities for members to increase their social networks and reduce feelings of isolation.

ODL social opportunities provide a safe space for members of the older LGBT+ community to meet up to engage in an activity they are interested in [whether learning new skills, taking part in a hobby, improving their fitness] without having to explain themselves, yet still being understood. This year we have continued to develop intergeneration events which have been well received.

Our Befriending Service continues to develop, reaching out across London. We have supported over 100 more isolated members over the last year and with 1-2-1 visits from volunteer befrienders from the LGBT+ community. The service is reducing the stress on loneliness and isolation amongst those less mobile, connecting them with others from their LGBT+ community. In our wellbeing surveys, which look at our client's emotional and physical wellbeing, 100% reported an increase in their emotional wellbeing. In some cases their befriender may be their only source of contact with the outside world. One client said: "my befriender is the only person that visits me. I love her visits; she has certainly brightened up my life". For our clients physical wellbeing 90% reported an improvement - a far higher total than we could have anticipated as people's health can deteriorate with age. However, having someone visit has helped some clients get outside again and going for walks - it has given them motivation to look after themselves in a new way.

"Being able to spend time with someone who has become very isolated from the LGBT community has become so rewarding for me. Knowing I am the only gay person that my befriender has in their life, has brought us very close." - Befriending Volunteer

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

From feedback from both befrienders and befriendees, we've seen how the service increasing both parties' confidence. It has enabled many clients to maintain their independence, with their befrienders supporting them in going to our LGBT+ groups and activities that they would not have managed to get to safely otherwise. For our volunteers, they benefit from meaningful friendships with members of the LGBT+ community they wouldn't have otherwise met. One volunteer said, "my befriending is without doubt one of the most rewarding components of my life" and this is typical of many volunteers feedback.

The service is also able to adapt to the needs of our clients as their situations change, with volunteers able to visit clients at hospital, in care homes, or at a hospice. This year ODL Befriending Service has achieved the Approved Provider Standard (APS), recognising its excellent work. The Approved Provider Standard is the only quality standard that focuses on good practice in mentoring and befriending.

Case study 1:

Sam is an 86 year old gay man referred by his nephew after being housebound for the last 5 years with only occasional visits to his GP or hospital to treat his leg ulcers. Sam worked as an English and Drama Tutor at one of London's major universities; his passion was the theatre, and he directed and acted in some fringe productions. During our assessment, Sam explained that he was feeling very isolated because of his poor mobility; he was no longer able to go outside and relied entirely on his cleaner to do his shopping.

Sam was so happy to hear about the Befriending Service for the LGBT + community as he was not able to visit LGBT venues since all his gay friends had passed away. I arranged a matching visit with a volunteer befriender with similar interests and they quickly started to share their passion for theatre and poetry. Sam called the office to ask me where I had found this "wonderful" volunteer befriender. He was very happy with his volunteer; they watched movies, listened to music and recited Shakespeare. Sam said they could talk for hours, and loved their discussions about the changes the LGBT+ community has gone through in the last 50 years.

One day the volunteer went to visit Sam and the house was empty after an electrical fire had started; luckily, Sam was safe in hospital. The volunteer befriender asked the neighbours and was able to visit the client on the same day, which was reassuring for Sam who felt much better after the visit knowing he had someone who cared about him.

The fire was caused by a faulty fan heater and the house was severely damaged. After being discharged from hospital, his nephew arranged temporary accommodation, where the volunteer befriender continued to visit weekly until Mr. R was accepted into a permanent Care Home for Actors, where we are currently visiting him. Sam feels that Opening Doors London was one of the best things to have happened to him.

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

Case study 2:

Marie, who identifies as a butch lesbian, is in her late 70s and lives alone. She has multiple health issues which have greatly impacted on her day-to-day life. She requires a wheelchair for moving around, has severe heart failure and COPD. Marie is living independently in her own home which has been adapted to meet her needs. She has visits from carers 3 times a day to assist with getting in and out of bed, personal care and day-to-day tasks such as preparing meals.

In the past Marie has had lots of challenging issues with her carers. With 11 carers over the years that were employed to support her all showing varying degrees of homophobia towards her. This ranges from carers asking if there is a man living in her home because of the masculine clothing they saw hanging around the place, to another reported her to the council for having a man living with her again because of the clothing, another walked out after Marie announced she was gay, one dropped a cup of tea when she asked to be showered, another refused flatly to provide home care and the list sadly goes on and on.

Marie has been living life as an 'out' butch lesbian since the 1960's. In 1966 her then female partner was murdered in front of her in a horrific homophobic attack in the street where they were living. She wasn't allowed to go to the funeral either due to her partners parents homophobia. Shortly after the attack Marie had a nervous breakdown and spent the next 10 years in and out of mental health clinics. She has very vivid memories of the homophobia she received during the 60's, 70's and 80's from the society around her, and this has left deep emotional scars. Marie is very suspicious of statutory services and doesn't trust people easily.

When we first met Marie she was desperate to have someone to talk to regularly, specifically from the LGBT+ community and she really wanted to start and try to socialise with other older LGBT+ people. Although she felt quite nervous about the prospect of meeting new people again, we agreed that a Volunteer Befriender would be possibly a good way of her starting to integrate again. Once Marie felt ready we introduced her to a volunteer befriender, they got on instantly. Most recently, the volunteer befriender ensured that Marie was able to take part in ODL activities at Pride in London.

We have continued to develop the quality of our services :

- Our befriending service was awarded Approved Provider Standard by NCVO
- Our training has been endorsed by Skills for Care

The small ODL staff team [7 FTE] were supported by 340 volunteers over the year. Between them they contributed 11,392 hours – supporting every aspect of our work. Some volunteer regularly – others for one-off events such as Pride or our national conference.

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

FINANCIAL REVIEW

The accounts herein are for 12 months of operation [April 2018 – March 2019]. The main funders of ODL during this period were the Big Lottery, the Henry Smith Foundation, City Bridge Charitable Trust, Trust for London and United St Saviours. ODL income from grants is complemented with donations and community fundraising. The most significant expenditure types continue to be staff salaries, premises costs, and volunteer expenses/training. ODL's income continued to grow in 2018-19 with successful funding applications and ended the year with a surplus of £63,398 (2018: £23,220).

ODL entered the 2019/20 financial year in a good financial position, but with awareness that funding needs to be continually attracted in order for the organisation to develop.

Going Concern Statement:

The Trustees consider that there are no material uncertainties about Opening Doors London's ability to continue as a going concern based on their review of the 2019/20 budget, cash flow forecasts and cash reserves. ODL has a funding strategy in place which anticipates a mixed income base including grants, earned income and donations / community fundraising.

Reserves:

ODL has reserves of £101,688 as at 31st March 2019 (2018: £38,290). Having considered risks and contingency planning, ODL's trustees have set a reserves level equivalent to three months of expenditure. This is in line with many charities, for which the main costs are staff and premises, and which often receive late decisions on funding. Three months reserves would give an appropriate cushion for such contingencies. Additionally, because ODL has wider objects in terms of its area of benefit than its parent charity (Age Concern Camden trading as Age UK Camden), there are limitations to the parent being able to subsidise the subsidiary.

Plans for the Future:

We have a comprehensive Funding Strategy in place. This seeks to develop a mixed portfolio of funding for the organisation, including grants, earned income, donations and community fundraising. During the course of 2018/19 we will be developing a 5 year strategy, a new Marketing and Communications strategy, and a new website which will provide a framework for further development and awareness raising of the services provided by ODL – both within the LGBT+ communities and with mainstream providers and potential funders.

We have secured funding from the National Lotteries Reaching Communities Fund, City Bridge Trust, Henry Smith Trust, United St Saviours, Trust for London, and have a number of outstanding applications under consideration by charitable trusts towards specific elements of service delivery.

With the support of Trust for London and the City Bridge Trust we are developing our training and consultancy offer for health and social care professionals – as well as delivering a national quality standard, Pride in Care. It is anticipated that in time this will develop into a source of income for the organisation.

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

ODL continues to provide a significant range of social activities and events – over the past year this has grown to over 45 each month across over 20 boroughs. Our work in South London continues to develop thanks to funding from United St Saviours. We continue to encourage self-help and independence using a community asset-based approach, encouraging members of the LGBT+ communities to play an active part in the planning and delivery of activities, including leading as volunteers and Ambassadors to promote the services within London to the LGBT+ communities and across the UK to mainstream providers.

The board of ODL brings a mix of lived experience of being older lesbian, gay, and trans, of community activism, and excellent business skills.

Fundraising policy

The Charity does not actively solicit donations from individuals other than through advertising for legacies and through a "Donate" option on our website. Donations are received from time to time from individuals and these are gratefully received. Some members of the public also undertake sponsored challenges to raise money for the Charity. We do not sub-contract any fundraising activities to a third party and whilst we are not registered with the Fundraising Regulator, we will be guided by the Code of Fundraising Practice in any fundraising activity. We have received no complaints about our fundraising activity.

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

STATEMENT OF TRUSTEES RESPONSIBILITIES:

The trustees (who are also directors of Opening Doors London for the purposes of company law) are responsible for preparing the Trustees' Report 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 period 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 these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

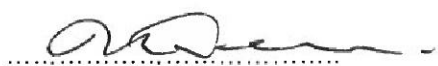
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time of the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The Trustees have complied with the guidance of the Charities Act 2011 to have due regard to the public benefit.

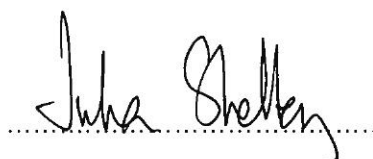
So far as each of the Trustees is aware at the time the reports is approved:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The financial statements were approved and authorised for issue by the Trustees on 30 July 2019 and signed on their behalf by:



Professor Jeffrey Weeks, Chair



Julia Shelley, Treasurer

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF OPENING DOORS LONDON

Opinion

We have audited the financial statements of Opening Doors London for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charitable company; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or

OPENING DOORS LONDON

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

K E B

Kathryn Burton (Senior Statutory Auditor)
10 Queen Street Place

For and on behalf of Haysmacintyre LLP, Statutory Auditors 10 Queen Street Place, London, EC4R
1AG

Date *13th September 2019*

OPENING DOORS LONDON
STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Restricted	Unrestricted	2019	2018
INCOME					
Donations and legacies	2	68	66,505	66,573	61,140
Income from charitable activities:					
Community services & support	3	237,711	34,611	272,322	248,399
Training & Consultancy	3	85,000	33,822	118,822	29,400
Total income		322,779	134,938	457,717	338,939
EXPENDITURE					
Raising funds:					
Cost of raising funds			8,058	8,058	13,983
Expenditure on charitable activities					
Community services & support		149,387	159,344	308,731	266,053
Training & Consultancy		77,530	-	77,530	35,683
Total expenditure	5	226,917	167,402	394,319	315,719
Net income / (expenditure) before transfers		95,862	(32,464)	63,398	23,220
Transfers between funds	13	(113,330)	113,330	-	-
Net (expenditure) / income		(17,468)	80,866	63,398	23,220
Funds at the start of the year		17,468	20,822	38,290	15,070
Funds at the end of the year		-	101,688	101,688	38,290

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the financial statements. The notes on pages 18 to 28 form an integral part of these accounts.

OPENING DOORS LONDON
BALANCE SHEET
AS AT 31 MARCH 2019


Company number: 10123607

	Notes	2019	2018
CURRENT ASSETS			
Debtors	10	4,840	32,424
Cash		188,568	105,196
		<u>193,408</u>	<u>137,620</u>
LIABILITIES			
Creditors due within 1 year	11	91,720	99,330
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>101,688</u>	<u>38,290</u>
NET ASSETS/(LIABILITIES)		<u>101,688</u>	<u>38,290</u>
FUNDS			
Restricted funds	13	-	17,468
Unrestricted funds	13	101,687	20,822
TOTAL FUNDS		<u>101,687</u>	<u>38,290</u>

The financial statements were approved and authorised for issue by the trustees on 30 July 2019 and were signed below on its behalf by:



 Jeffrey Weeks
 Chair



 Julia Shelley
 Treasurer

OPENING DOORS LONDON
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2019

CASH FLOW STATEMENT

	Note	2019	2018
Cash used in operating activities	a	<u>83,372</u>	<u>7,130</u>
Increase in cash and cash equivalents in the year		83,372	7,130
Cash and cash equivalents at the beginning of the year		105,196	98,066
Total cash and cash equivalents at the end of the year		<u>188,568</u>	<u>105,196</u>

Notes

a Reconciliation of net movement in funds to net cash flow from operating activities

	2019	2018
Net movement in funds	63,398	23,220
Decrease / (increase) in debtors	27,584	(16,374)
(Decrease) / increase in creditors	(7,610)	284
Net cash used in operating activities	<u>83,372</u>	<u>7,130</u>

Analysis of cash and cash equivalents

	Note	2019	2018
Cash in hand		113,524	105,196
Notice deposits (less than 3 months)		75,043	-
Total cash and cash equivalents		<u>188,567</u>	<u>105,196</u>

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Opening Doors London meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about Opening Doors London's ability to continue as a going concern based on their review on 2019-20 budget, cash flow forecasts and cash reserves. ODL has a funding strategy in place which anticipates a mixed income base including grants, earned income and donations/community fundraising. Whilst ODL made a surplus this year, the most significant issue is the need to continue to develop unrestricted reserves.

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a service is deferred until the criteria for income recognition are met.

(c) Interest Income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(d) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are grants and donations which the funder/ donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

(e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds comprise the costs of commercial trading including the costs of delivering training.

Expenditure on community services & support includes the costs of advice services, befriending services and other charitable activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

(f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of staff time spent on each activity.

(g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) 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 due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charity to the fund.

(k) Staff Remuneration

Trustees have adopted the following approach to staff remuneration:

- Adopting an approach to pay which is cognisant of external and internal benchmarks related to posts with similar duties and responsibilities;
- Paying most staff according to Local Government NJC Scales, which are incremental (subject to maxima) based on length of service and reviewed in terms of cost of living;
- Being an Accredited London Living Wage Employer;
- Utilising the skills of a Human Resources Manager to assess the pay of new or changed posts or requests for re-grading within the above framework.

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

(l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

2 DONATIONS AND LEGACIES

	Restricted	Unrestricted	2019
Donations	68	24,044	24,112
Fundraising	-	18,929	18,929
Corporate income	-	23,532	23,532
	<u>68</u>	<u>66,505</u>	<u>66,573</u>

2a Comparative donations and legacies for year ended 31st March 2018

	Restricted	Unrestricted	2018
Donations	-	31,715	31,715
Fundraising	-	14,816	14,816
Corporate income	-	14,609	14,609
	<u>-</u>	<u>61,140</u>	<u>61,140</u>

3 INCOME FROM CHARITABLE ACTIVITIES

	Restricted	Unrestricted	2019
<u>Community services & Support</u>			
Big Lottery	124,760	-	124,760
City of London/City Bridge Trust	7,417	-	7,417
Ageing Better in Camden	23,137	-	23,137
Henry Smith	30,000	-	30,000
United St Saviours	30,000	-	30,000
Garfield Weston Foundation	11,250	-	11,250
Haringey City Council	9,064	-	9,064
Clifford Chance	2,083	-	2,083
The Tudor Trust	-	2,000	2,000
Heritage Lottery	-	10,083	10,083
QBE Foundation	-	5,000	5,000
Mercers	-	5,000	5,000
City of Westminster	-	5,000	5,000
Kensington & Chelsea	-	5,000	5,000
Prostate cancer UK	-	413	413
Others	-	2,114	2,114
	<u>237,711</u>	<u>34,611</u>	<u>272,322</u>

	Restricted	Unrestricted	2019
<u>Training and Consultancy</u>			
City Bridge Trust	55,000	-	55,000
Trust for london	30,000	-	30,000
Skills for Care	-	20,000	20,000
Others	-	13,822	13,822
	<u>85,000</u>	<u>33,822</u>	<u>118,822</u>

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

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OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

4 TOTAL EXPENDITURE

	Costs of generating funds	Community Services & Support	Training & Consultancy	Support costs	2019
Staff costs	5,000	187,368	67,757	-	260,125
Staff costs Governance	-	5,000	-	-	5,000
Total staff costs	5,000	192,368	67,757	-	265,125
Other staff costs	-	20,126	1,196	-	21,322
Premises costs	528	3,012	215	14,857	18,612
Transport	-	213	20	-	233
Project cost	-	3,429	191	-	3,620
Supplies and services	1,089	16,582	8,152	55,643	81,466
Supplies and services - Governance	-	3,942	-	-	3,942
	6,617	239,672	77,531	70,500	394,320
Allocation of support costs	1,441	42,755	26,304	(70,500)	-
Total	8,058	282,427	103,835	-	394,320

Support costs are allocated in accordance with the accounting policy on resources expended set out in note 1 and are both central overheads (e.g. corporate/finance, audit, insurance) but also some more direct/service costs like volunteering management, stationery etc. Support costs are allocated based on the full-time equivalent (FTE) of staff numbers for each charitable activity.

4a Comparative total expenditure for the year ended 31st March 2018

	Costs of generating funds	Community Services & Support	Training & Consultancy	Support costs	2018
Staff costs	4,293	178,460	27,052	-	209,805
Staff costs Governance	-	4,293	-	-	4,293
Total staff costs	4,293	182,753	27,052	-	214,098
Other staff costs	-	15,580	1,403	-	16,983
Premises costs	6,562	365	-	8,460	15,387
Transport	-	1,066	-	-	1,066
Project cost	-	4,961	-	-	4,961
Supplies and services	770	13,052	1,210	44,789	59,821
Supplies and services - Governance	-	3,403	-	-	3,403
	11,625	221,180	29,665	53,249	315,719
Allocation of support costs	2,358	44,873	6,018	(53,249)	-
Total	13,983	266,053	35,683	-	315,719

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

5 ANALYSIS OF GOVERNANCE COSTS

	2019	2018
Staff Costs	5,000	4,293
Trustee expenses	-	-
Audit fee	3,942	3,403
	<u>8,942</u>	<u>7,696</u>

6 NET INCOME FOR THE YEAR IS STATED AFTER CHARGING

	2019	2018
Board of Trustees reimbursed expenses	-	-
Auditors' remuneration		
audit fees	3,240	3,403
under accrued for previous year	702	-

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

7 STAFF COSTS AND NUMBERS

Staff costs

	2019	2018
Salaries and wages	234,882	192,785
Social security costs	20,552	16,136
Pension costs		
Defined contribution scheme	9,691	5,177
	<u>265,125</u>	<u>214,098</u>

Cognisant of its responsibilities for charitable and public money, Opening Doors London pays only statutory redundancy pay but occasionally enhances settlements with e.g. pay in lieu of notice.

Under company law and accountancy regulations, disclosure is required on staff earning over £60,000 in bands of £10,000. It is confirmed that no employee of the Charity earned more than £60,000 during the year (2018: none).

The charity trustees were not paid nor received any other benefits from employment with the Charity in the year. They had no expenses reimbursed during the year (2018: £nil). No trustee received payment for professional or other services supplied to the charity.

The key management personnel of ODL are the Subsidiary Manager and the 0.1 FTE CEO of the parent charity whose salaries and wages total in the year were £49,600 (2018: £43,872). Total employer NIC contributions were 5,528 (2018: £4,816) and total employer pension contributions were £2,430 (2018: £1,155).

Staff numbers

	Headcount		Full-Time Equivalent	
	2019	2018	2019	2018
Volunteer and community services	10	10	5.41	5.06
Training & Consultancy	2	1	1.60	1.43
Governance	-	-	-	-
	<u>12</u>	<u>11</u>	<u>7.01</u>	<u>6.49</u>

8 TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

9 FINANCIAL INSTRUMENTS

	Notes	2019	2018
Cash		188,568	105,196
Financial assets measured at amortised cost	(a)	4,105	28,474
Financial liabilities measured at amortised cost	(b)	71,720	88,694

- (a) Financial assets measured at amortised cost include short term deposits and cash in hand, trade debtors, other debtors, and accrued income.
- (b) Financial liabilities measured at amortised cost include trade creditors, other creditors, and deferred income.

10 DEBTORS

	2019	2018
Trade Debtors	2,622	10,188
Prepayment	-	3,950
Other debtor	735	-
Intercompany debtor - Age UK Camden	1,483	18,286
	<u>4,839</u>	<u>32,424</u>

11 CREDITORS DUE WITHIN ONE YEAR

	2019	2018
Trade creditors	2,801	20,155
Accrual	7,810	5,486
Deferred income	68,916	68,620
Other creditors	3	(80)
Intercompany creditor - Age UK Camden	7,457	-
Other taxes and social security	4,733	5,150
	<u>91,720</u>	<u>99,330</u>

	2019	2018
Deferred income brought forward	68,620	66,692
Release to income earned from charitable activities	(68,620)	(66,692)
Deferred in the year	68,916	68,620
Deferred income carried forward	<u>68,916</u>	<u>68,620</u>

Deferred income comprises grants and service level agreements income received for services which have not been delivered as at 31 March 2019.

OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS AS AT 31 MARCH 2019

	Restricted funds	General funds	Total funds
Current assets	-	193,408	193,408
Current liabilities	-	(91,720)	(91,720)
	-	101,688	101,688
Net assets	-	101,688	101,688

Analysis of net assets between funds as at 31 March 2018

	Restricted funds	General funds	Total funds
Current assets	17,468	120,152	137,620
Current liabilities	-	(99,330)	(99,330)
	17,468	20,822	38,290
Net assets	17,468	20,822	38,290

13 MOVEMENT IN FUNDS

	At the start of the year	Income	Expenditure	Transfers	Funds at the end of the year
Restricted funds					
Community services & support	17,468	237,779	(123,083)	(132,164)	-
Training and consultancy	-	85,000	(103,834)	18,834	-
Total restricted funds	17,468	322,779	(226,917)	(113,330)	-
Unrestricted funds					
General funds	20,822	134,937	(167,402)	113,330	101,687
Total unrestricted funds	20,822	134,937	(167,402)	113,330	101,687
Total funds	38,290	457,716	(394,319)	-	101,687

Transfers between funds

Following a review of expenditure allocation, £113k of expenditure has been transferred to Restricted funds to match against restricted income recognised in the year.

**OPENING DOORS LONDON
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2019**

13a Comparative movements in funds as at 31st March 2018

	At the start of the year	Income	Expenditure	Transfers	Funds at the end of the year
Restricted funds					
Community services & support	9,670	242,724	(266,053)	31,127	17,468
Training and consultancy	-	27,500	(35,683)	8,183	-
Total restricted funds	9,670	270,224	(301,736)	39,310	17,468
Unrestricted funds					
General funds	5,400	68,715	(13,983)	(39,310)	20,822
Total unrestricted funds	5,400	68,715	(13,983)	(39,310)	20,822
Total funds	15,070	338,939	(315,719)	-	38,290

14 RELATED PARTY TRANSACTIONS

Expenses paid to the trustees in the year totalled £nil (2018 £nil).

In 2019 the following transactions took place between the Charity and its parent charity: Age Concern Camden:

- Central Management costs of £70,500 (2018: £59,998), which include charges for CEO, Payroll officer, HR manager, HR software, finance support, office space and also software usage.
- Staff recharges of £1,766 (2018: £nil).
- Room hire costs at Henderson Court of £1,200 (2018: £nil).

The outstanding balances with Age Concern Camden at the year end were:

- Amounts owed by ODL to Age Concern Camden £7,457 (2018: £17,346)
- Amounts owed to ODL by Age Concern Camden £1,661 (2018: £18,286)

During the year Julie Shelly, the Treasurer of ODL undertook some consultancy work for ODL's parent charity Age Concern Camden and was paid fees of £20,212 (2018: £4,890).