



Open Door Community Foundation

(a Company Limited by Guarantee)

Trustees' Report and Financial Statements for the year
ended 30 April 2020

Registered Company number 09549202

Registered Charity number 1164850

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Index

	Page
Report of the Trustees	3-12
Statement of Trustees Responsibilities	13
Report of the Independent Examiner	14
Statement of Financial Activities (incorporating an Income & Expenditure Account)	15
Balance Sheet	16
Principle accounting policies	17-18
Notes to the financial statements	19-25

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Report of the Trustees

The Trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 30 April 2020 which are also prepared to meet the requirements of a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) (updated 1 January 2019).

CHARITABLE OBJECTIVES AND ACTIVITIES

The Charitable Company's Objects as set out in its Memorandum & Articles of Association are:-

- the advancement of the education of the people of Hodge Hill and the surrounding area;
- to develop the capacity and skills of the members of the socially and economically disadvantaged community of Hodge Hill and the surrounding area in such a way that they are better able to identify and help meet their needs and participate more fully in society;
- to promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this object 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following – youth, age, disability, financial hardship, ill health, unemployment, substance abuse, discrimination on the grounds of ethnicity, gender, sexual orientation, religion or poor educational or skills attainment;
- the relief of sickness and the preservation of health among the permanent and temporary residents of Hodge Hill and the surrounding areas;
- to promote for the benefit of the people of Hodge Hill and the surrounding area the provision of activities and facilities for recreation or other leisure time occupation of individuals who have need of such activities or facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the health, well-being and general condition of life of the said inhabitants.

The above objects shall be delivered at all times with consideration of the principles of equality of opportunity and without distinction of sex, sexual orientation, race or of political, religious or other opinions.

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

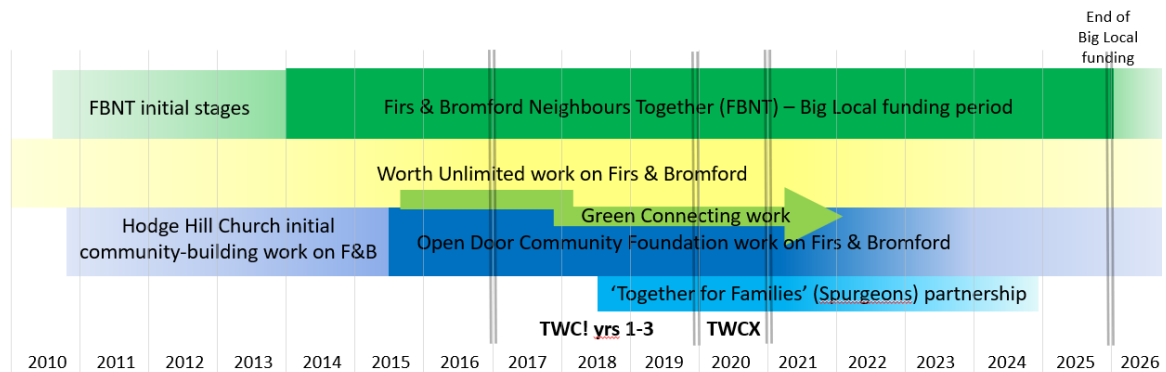
Report of the Trustees (continued)

Key activities and achievements

With a view to advancing the Charity’s objectives, in the past year (April 2019 - March 2020) we have been engaged in the following key activities.

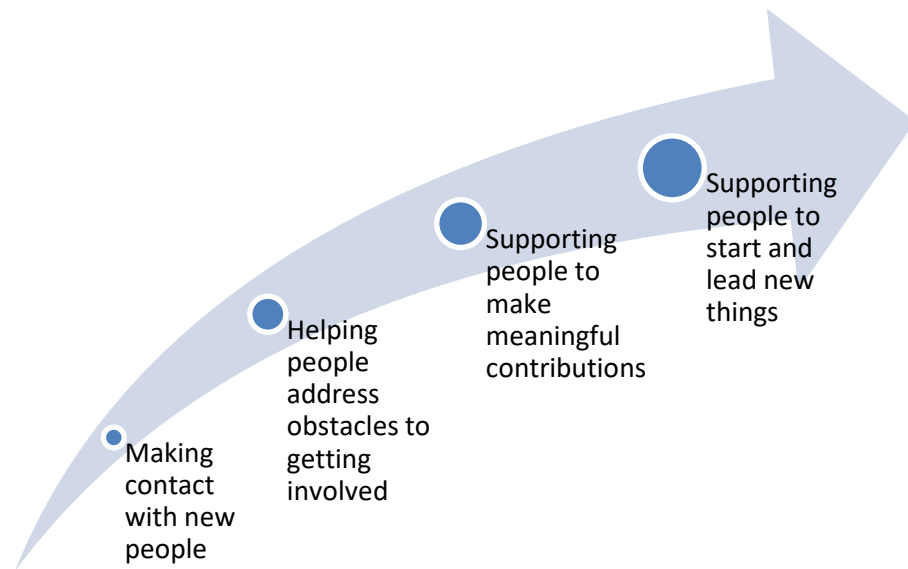
Since January 2017, ODCF has been a partner organization, alongside Worth Unlimited and Firs & Bromford Neighbours Together, in ***TogetherWeCan!***, a 3-year, intergenerational, community-building project within the Firs & Bromford neighbourhood, funded by the Big Lottery Fund ‘Reaching Communities’ stream, and Firs & Bromford Neighbours Together (a Big Local partnership). Since September 2018, *TWC!* has also included the ‘Together for Families’ partnership with Tame Valley Children’s Centre (run by Spurgeons), focused on local families with under 5s.

TWC!’s initial three years was then extended (‘*TWCX*’) for a further year (Jan – Dec 2020), while FBNT develop a vision and plan for up to 2026 (the end of FBNT’s Big Local funding) and beyond and the three partner organisations work together to discern the ongoing role of *TogetherWeCan!* in supporting the implementation of that 2026 vision. In the final month of this reporting year (March 2020), the impact of the COVID19 pandemic forced us to make radical changes in our ways of working and short- to medium-term planning, but this will mostly be described in next year’s annual report.



TWC! brings together youth work and adult-focused community-building work to maximise the opportunities for intergenerational (as well as cross-cultural) interaction and relationship-building, as we seek to support both young people and adults on a developmental journey from ‘first contact’, through ‘clearing obstacles’ and ‘pathways in to participation’, towards being able to ‘make meaningful contributions’ (within the neighbourhood and wider), and to develop skills, confidence and connections to initiate and lead their own groups and activities. Across the two ‘age bands’ (young people and adults), *TWC!* pursues two parallel ‘strands’ of work: ‘street connecting’ (making connections with, and between, local people, and growing new forms of associational life from those connections), and ‘support and development’ (supporting local people to grow in the confidence, skills and connections needed to be able to participate in and contribute to the life of their neighbourhood, and wider).

Report of the Trustees (continued)



Within the *TWC!* partnership, ODCF employs 2 full-time members of staff, who lead on the adult side of the community-building work: a 'Community Support & Development Worker' (who focuses on sustaining places of welcome and support, and 1-2-1 support and mentoring work), and a 'Street Connector Mentor' (who leads our street connecting work, and supports people to start and lead new groups and activities). We also employ a part-time 'Green Connector' (funded largely through FBNT) who complements the *TWC!* core team with connecting and development activities based in Firs & Bromford's green spaces. Through *TWC!*, ODCF is working with external consultants to support us in developing tools for rich and robust processes of monitoring and evaluation of our work.

ODCF continues to work with Jane Perry, a freelance social researcher, to support us in developing evaluation tools for our work within the *TogetherWeCan!* project. Together with Revd Dr Al Barrett, one of ODCF's Trustees and supporting *TWC!* in a 'project manager' role, they have produced a comprehensive evaluation report of Year 3 of *TWC!*'s work. The full report is available on request, and is summarized here.

Street Connector Mentor

Regularly engaging neighbours through door-step conversations with the Street Connectors Team, 'Pop-Up Place of Welcome' ('PUPOW') sessions¹ and other local events – during 2019, the regular Street Connector team grew to 11, with 4 new members joining

¹ 20 sessions this year, engaging parents at the end of the school day, over a cuppa in the school playground, PUPOW are a development of the earlier 'Hodge Hill Cuppa' sessions, reaching more schools/parents - with an estimated average of 20 drinks served, resulting in 10 meaningful conversations each session.

Report of the Trustees (continued)

over the year. A wider team has emerged from the core Street Connector team, specifically to support Street Events – again this team has grown to 20 connectors, 9 of whom were new during Year 3. This shows the growth of the Street connector team from, demonstrating the retention of a core of connectors but also the openness to new people.

- **Co-ordinating and supporting seasonal/holiday activities (especially Christmas & summer)** – TWC! also played a central role in initiating seasonal activities which allow neighbours to connect as well as supporting number of wider local events, organised by other community groups: Our Christmas Event was attended by c.150 adults and 150 children, whilst c.50-60 neighbours (adults and young people) supported Santa in doing his rounds of local streets over 3 weeks in December. Over the summer, in addition to Street Events & other core TWC activities (e.g. Arts Café), we hosted 8 inter-generational activities and 5 additional evening sessions for young people. The main Firs & Bromford Neighbours Together summer event alone was attended by c. 500 people.
- **Supporting neighbours to plan and run ‘micro-local’ Street Events** - focused in on just one street, a green space, or a small cluster of neighbouring streets. During 2019, we hosted 9 Street Events with a registered attendance of over 461 people (184 adults and 277 children)², 148 of whom (56 adults and 92 children) were registered for the first time.
- **Supporting resident-led groups, activities and projects to start, grow and develop.** In Year 3, the emphasis of Paul’s work shifted towards supporting the growth and development of 12 existing groups (started in Years 1 and 2), as well as 2 new groups – an after-school club at St Wilfrid’s and Firs Families Club (alongside the newly-formed Men’s Group and Book Club supported by Lucy) – which started during the year.
- **Supporting and mentoring a growing number of active residents, as regular street connectors, street event organisers, project leaders and project volunteers.** As participation has grown, supporting and mentoring has become an increasingly important, and time-consuming, part of Paul’s role. Around 50-60 local residents are engaged with TWC! projects as street connectors or active volunteers. This number fluctuates, owing to personal circumstances and nature of projects being developed, but data indicates a stable but growing team.

Community Support & Development Worker

- Supporting core local **places of welcome** and encounter, including:
 - Leading the team (staff and volunteers) that hosts the weekly **Open Door** drop-in session at The Hub, offering a ‘place of welcome’ and hospitality, a listening ear, and multiple forms of practical support, from using computers and accessing the internet, to help writing CVs and applying for jobs, to support and advice (through our partnership with Birmingham Community Law Centre) about benefits entitlements and challenging unfair decisions.

² Registered attendance at 8 out of 9 events – individuals may have attended more than one event.

Report of the Trustees (continued)

In 2019, 159 local people, of which 96 were new to Open Door, engaged with support through 43 sessions.

- Supporting the Open Door drop-in team to host a weekly **Community Lunch** which both encourages people to bring and share together and provides food for people to be able to take away with them to use during the week.

In 2019, 43 Community Lunches were attended by 133 local people, of which 75 were new to Community Lunch.

- Engaging local **women** through those places and other local spaces;
- Working alongside our Street Connector Mentor to develop these as spaces that can both support the emergence of new local leaders, and enable the ‘incubation’ of new experiences and ideas which can then be developed further in other spaces and times of the week;
- Working on a **1-2-1** basis, with 36 individuals (30 of whom were new in 2019) through referrals from local primary schools and self-referrals through Open Door or other regular groups, including supporting and mentoring individuals to grow in confidence (e.g. through emotional support, making introductions, and accompanying to groups), towards greater participation and contribution in local groups and activities; supporting people through crisis situations (e.g. eviction), to navigate systems (e.g. applying for benefits and challenging unfair decisions).

In the past year the idea of a **Men’s Group**, which originated with one of our long-standing Open Door drop-in participants, has developed into a thriving monthly gathering, usually cooking and eating brunch together, with leadership from local neighbours and a couple of non-local Open Door volunteers, and light-touch support from Lucy.

Lucy has also been driving the development of a number of arts- and wellbeing-focused spaces, in partnership with local residents, including:

- a monthly **Arts Café**, operating on a ‘bring and share’ model – so far attended by 26 local over 9 sessions;
- occasional creative- and/or support-focused sessions after Community Lunch on Tuesday afternoons;
- ‘**Wellbeing Wednesday**’ trips to wellbeing facilities in the wider area, e.g. Erdington swimming pool;
- **trips to theatre productions** at the Birmingham REP - with a total of 35 neighbours so far attending shows;

a resident-led **book club**, which originated as a spin-off from a theatre trip to see “*Pride and Prejudice (*sort of)*” – with 13 members meeting over 11 sessions so far.

Report of the Trustees (continued)

Green Connector

Cath Fletcher, our half-term Green Connector, has five key aspects to her role:

- **Teams** – encouraging, supporting and developing resident-led activities in local green spaces, building a team of ‘green champions’ who can take the lead on green-focused activities, and linking local people with learning and training opportunities, both locally-delivered and further afield
- **Spaces** – working with neighbours to develop new and existing green spaces, both larger scale and ‘micro’ sites
- **Participation** – drawing more people into using the green spaces and engaging in green-focused activities
- **Partnerships** – drawing in other organisations, and building a network of partners supporting the use and development of local green spaces
- **Village Vision** – working in partnership with other aspects of the wider local Village Vision, including heritage, arts and wellbeing, and supporting the development of community traditions / rhythms focused around green spaces (e.g. spring bluebell walks, summer garden parties, Bromford in Bloom)

Over 2019 Cath has been involved in supporting and/or convening:

- Ambridge House Gardening Group (weekly in spring/summer, fortnightly in autumn/winter), including planting a small ‘food forest’ (fruit trees, fruit and veg in raised beds, etc)
- Forest Space community activities, and other group use (e.g. Tame Valley Academy school groups, young people, men’s group)
- Bluebell Woods activities
- Litter picking group (weekly)
- Green champions gatherings

In total Cath has engaged with c.95 adults and 115 children over the year, worked closely with 26 emerging Green Champions, supporting 2 of them to engage in non-local training opportunities. Across the estate, 15 new resident-led planting sites have been identified, which will form a key focus of Cath’s work in 2020. She has also worked with 5 local residents on a gold-award-winning showcase garden for the RHS Chatsworth Flower Show 2019, and has begun work with neighbours on a border garden for the BBC Gardener’s World Show 2020.

Outcomes across *TogetherWeCan!*

- 116 neighbours (90% of adults asked, 76% of young people) reported having **more opportunities to do things with their neighbours** – bringing our cumulative total to 251 (75-60-116), considerably above our original target of 150 (30-50-70)

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Report of the Trustees (continued)

- Over the 3 years, the total number of **neighbours supported to set up new groups, activities and enterprises in which other local people have participated** has reached 29, nearly 3 times our original target of 10
- 139 people (95 adults, 44 young people) reported **knowing more of their neighbours by name**, 88% of adults asked – bringing our cumulative total to 357 (original target:300)
- 108 people (83 adults, 25 young people) reported **having more neighbours they could turn to for help**, 79% of adults asked – bringing our cumulative total to 176 (original target:100)
- 87 people (67 adults, 20 young people) said they had **grown in confidence and skills for employment-readiness** – bringing our cumulative total to 237 (original target: 95)
- 122 people (87 adults, 35 young people) reported feeling **more confident to cope when life is tough**, 86% of adults asked – bringing our cumulative total to 303 (original target: 150)
- 130 people (97 adults, 33 young people) say that they feel **more confident to participate in local groups and activities**, 92% of adults asked – bringing our cumulative total to 324 (original target: 150)
- 120 people (91 adults, 29 young people) said they felt **more confident to share** their passions, gifts and skills, 89% of adults asked – bringing our cumulative total to 294 (original target: 150)
- 115 people (80 adults, 35 young people) said they had **more opportunities to share** them with their neighbours – bringing our cumulative total to 259 (original target: 100).

PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

FUTURE PLANS

Within the *TWC!* partnership, ODCF shared in the leadership of an extensive community consultation process in Summer 2019, which has contributed to the process of shaping FBNT's 2026 Vision and Plan, that will set the agenda for *TWC!*'s (and ODCF's) work moving forwards. This work was intended to be completed by April 2020. The COVID19 pandemic has of course had a huge impact on both our existing work and on the capacity of FBNT to progress its work on the 2026 Plan. While this will be covered in our next Trustees Report (covering April 2020 – March 2021), we should note here that ODCF's *TWC!* work during the second half of 2020 has been funded through COVID emergency funding, and FBNT's timetable for producing its 2026

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Report of the Trustees (continued)

Plan has also been extended, allowing us to work towards January 2021 to develop revised plans for post-COVID 'recovery' and development work.

FINANCIAL REVIEW

During the year 2019-20, ODCF's activities were largely funded through the final year of the 3-year *TogetherWeCan!* project grant from Big Lottery Fund (Reaching Communities), and match funding from Firs & Bromford Neighbours Together (the local Big Local partnership), and a 4th 'extension' year from those same source. This has enabled us to cover all of our organisational running costs, alongside staffing and project costs. We continue to be aware, however, that our levels of unrestricted funds remain low (see below).

A significant funding stream (Together We Can) is due for re-application in 2021 and we are working to a clear plan with the funder to ensure this is submitted in a timely way. We are reasonably confident about the success of this process, but will prepare alternative plans for implementation if funding is not secured. This may include redundancies but does not affect the overall viability of the organisation.

RESERVES POLICY

ODCF Trustees are seeking to build up, and then maintain, reserve funds equivalent to 3 months salary costs (including redundancy payments) and the fulfilment of any other legal obligations (e.g. rent). At the time of writing, free reserves are very low. Trustees recognize that this is a significant risk factor for the future of the Charity, and are working to address this challenge through local fundraising events and activities. While low, the reserve is enough to fulfil any redundancy requirements we may be required to fulfil.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Open Door Community Foundation Limited is a company limited by guarantee (No. 09549202) and a registered charity (No. 1164850) governed by its Memorandum and Articles of Association. The Charitable Company was incorporated on 19 April 2015 and obtained its registration as a Charity on 15 December 2015 when it commenced its activities.

Report of the Trustees (continued)

Appointment of trustees, induction & training

Trustees are appointed in accordance with the Charity's Memorandum and Articles (section 19), with up to 6 nominated by the 'Founding Member' (the PCC of St Philip & St James, Hodge Hill), and up to a further 5 nominated by the Board of Trustees. Recruitment of new Trustees is the responsibility of the Board of Trustees, with support from ODCF's staff members.

Key criteria for new trustees include:

- Understanding and sharing the distinctive ethos and approach of ODCF
- Bringing skills and experience that enrich the Trustees' work of oversight
- A rootedness in, or a connection to, the neighbourhood of the Firs & Bromford in which ODCF's work is focused

Induction for new Trustees includes time spent with the Chair and other key Trustees, time spent shadowing our staff, and a review of our core policies and procedures (including safeguarding and risk management). Trustees are alert to the value of ongoing training and support, and draw particularly on the support offered by Thrive Together Birmingham, who regularly send an advisor to ODCF Board meetings, and facilitate an annual away day for Trustees and staff together.

Organisational structure

As a very small Charity, organisational structure is relatively simple. The two full-time paid staff are line managed by one of the Trustees (the local vicar), who also acts as Secretary to the Board and Designated Safeguarding Lead for the Charity. The Green Connector is line managed by the Street Connector Mentor. The Board of Trustees also has a separate Safeguarding Trustee. Day-to-day financial management is supported by our partner organisation, Worth Unlimited, whose Operations Manager also acts as our Company Secretary. There is a Trustee on the Board who takes the lead on financial oversight.

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Report of the Trustees (continued)

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees:

T Myddleton-Evans
K Evans (resigned 14 October 2019)
Parochial Church Council of St Philip & St James Hodge Hill
Rev A Barrett
P Hall
G Burrill (appointed 3 December 2019)
AC Sheppard (appointed 9 March 2020)
D Smith (appointed 9 March 2020)

Charity Number:

1164850

Company Number:

09549202

Registered Office:

8 Dreghorn Road
Birmimingham
B36 8LJ

Independent Examiner:

Karen Hanlan Independent Examiner Limited
Hollyoaks
3 School Lane
Lea Marston
B76 0BW

Bankers:

Unity Trust Bank plc
Nine Brindley Place
Birmingham
B1 2HB

Approved by the Board and signed on its behalf by:

T Myddleton-Evans
Chair of Trustees

Date: 18th January 2021



Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the surplus or deficit incurred by the charitable company for that year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to exist.

The trustees have overall responsibility for ensuring that the charitable company has an appropriate system of controls, financial and otherwise.

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 Charities Act 2011.

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 and to provide reasonable assurance that:

- the charitable company is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charitable company complies with relevant laws and regulations.

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Independent Examiner's Report to the Trustees of Open Door Community Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 April 2020 which are set out on pages 15 to 25.

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:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 386 of the 2006 Act other than the requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- 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 (FRS102).

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



Mrs. K Hanlan, ACA
Karen Hanlan Independent Examiner Limited
Hollyoaks
3 School Lane
Lea Marston
B76 0BW

Date: 18/1/2021

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Statement of Financial Activities (including an Income & Expenditure account)

	Note	Un- restricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income:					
Donations & legacies	1	2,235	92,204	94,439	84,149
Charitable Activities	2	1,500	-	1,500	246
Total income		3,735	92,204	95,939	84,395
Expenditure:					
Charitable Activities	3	1,834	96,496	98,330	85,235
Total expenditure		1,834	96,496	98,330	85,235
Net income/(expenditure) and net movement in funds for year		1,901	(4,292)	(2,391)	(840)
Reconciliation of funds:					
Total funds brought forward		3,635	13,816	17,451	18,291
Total funds carried forward		5,536	9,524	15,060	17,451

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Balance Sheet

	Notes	2020	2019
		£	£
Current Assets			
Debtors and prepayments	5	6,294	10,778
Cash at bank and in hand		<u>10,524</u>	<u>8,192</u>
		<u>16,818</u>	<u>18,970</u>
Current Liabilities			
Creditors: amounts falling due within one year	6	(1,758)	(1,519)
Net current assets		<u>15,060</u>	<u>17,451</u>
Net assets		<u>15,060</u>	<u>17,451</u>
Funds of the charity:			
Restricted Funds	7	9,524	13,816
Unrestricted Funds		<u>5,536</u>	<u>3,635</u>
Total charity funds		<u>15,060</u>	<u>17,451</u>

The accompanying accounting policies and notes form part of these financial statements.
Registered Company number: 09549202

For the year ended 30 April 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Responsibilities of directors/trustees:

(a) The members have not required the charitable company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the financial statements have been examined by an independent examiner whose report appears on page 14.

(b) The directors/trustees acknowledge their responsibility for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees and signed on their behalf by:



T Myddleton-Evans
Chair of Trustees

Date: 18th January 2021

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Principal accounting policies

Status of the company

The charitable company is limited by guarantee and does not have share capital.

The liability of members is limited to £1 per member.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

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 (FRS102)(updated 1 January 2019) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Open Door Community Foundation meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern statement

The financial statements have been prepared on a going concern basis which assumes that the Company will continue to operate. The validity of this assumption is dependent upon the continuance of support from the Company's key funders and in response to the progress made by the Company in pursuing a viable budget including the obtaining of further grants and other funds. The Company's current business plan shows that the Company will be able to operate in the foreseeable future. Based on this understanding, the directors believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Funds

General accumulated funds are unrestricted funds available for general purposes and include funds designated for a particular purpose; the use of such funds remains at the discretion of the trustees.

Restricted funds are funds subject to conditions imposed by the donor or by specific terms of the appeal under which the funds are raised. The restrictive conditions are binding upon the Charitable Company.

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Principal accounting policies (Continued)

Income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

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 on charitable activities includes the direct costs of projects and activities undertaken to further the purposes of the charity and their associated support & governance costs.

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

Debtors

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

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.

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.

Taxation

As a registered charity no provision is considered necessary for taxation.

Pensions

The charity contributes into a Group Personal Pension Plan for employees. This pension plan is defined contribution in nature and as required under FRS102 the annual cost is recognised as incurred and included in the Statement of Financial Activities.

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Notes to the financial statements

1. Donations & legacies

	2020	2019
	£	£
Subscriptions and donations	10	110
Un-restricted grants	2,225	1,710
	2,235	1,820
Restricted:		
Restricted donations	424	374
Hodge Hill Church	1,075	-
Thomas Dole Charity	1,200	-
William A Cadbury Charitable Trust	-	750
Birmingham Airport Community Trust	-	968
Worth Unlimited (including grants from National Lottery Community fund and Firs and Bromford Neighbours Together)	89,505	80,237
	92,204	82,329
 Total	 94,439	 84,149

2. Charitable Activities

	2020	2019
	£	£
Unrestricted:		
Earned income	1,500	246
	1,500	246

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Notes to the financial statements (continued)

3. Expenditure

	Un- Restricted	Restricted	2020 Total £	Un- Restricted	Restricted	2019 Total £
Direct Charitable expenditure:	£	£	£	£	£	£
Salary costs	1,331	68,371	69,702	-	60,550	60,550
Direct programme costs	382	13,674	14,056	432	10,414	10,846
Other direct costs	-	313	313	14	1,878	1,892
Support costs:						
Bookkeeping	-	3,600	3,600	-	3,600	3,600
Payroll administration	-	623	623	-	638	638
Mobile phones	-	846	846	-	420	420
Staff training & travel	-	1,286	1,286	-	-	-
Volunteer costs	-	216	216	-	-	-
Publicity/printing	-	778	778	15	440	455
Subscriptions	-	242	242	-	120	120
Equipment	64	85	149	-	191	191
Office supplies	3	188	191	13	7	20
Rent	-	5,280	5,280	-	5,280	5,280
Insurance	-	176	176	-	325	325
Bank charges	54	18	72	-	72	72
Governance costs:						
Legal & professional fees	-	-	-	-	26	26
Independent Examiners fee	-	800	800	-	800	800
Total	1,834	96,496	98,330	474	84,761	85,235

4. Analysis of staff costs, trustee remuneration and expenses

	2020 £	2019 £
Salaries	63,540	56,456
National Insurance	2,032	1,259
Pension costs	4,130	2,835
Total	69,702	60,550

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Notes to the financial statements (continued)

The Charitable Company employed an average of 3 (2019: 3.17) staff during the year.

No employees had benefits in excess of £60,000 (2019: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred.

Expenses of £287 were reimbursed to one Trustee during the year (2019: One Trustee £148.71).

Trustee Indemnity Insurance is paid for by the Charity as part of its overall insurance cover.

The key management personnel of the charity comprise the trustees only, Trustees receive no remuneration or other benefits from the charity. The pay of key management personnel for the year was £nil (2019: £nil).

5. Debtors

	2020	2019
	£	£
Prepayments	749	-
Income receivable	5,545	10,778
	<u>6,294</u>	<u>10,778</u>

6. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	340	515
Accruals	1,418	1,004
	<u>1,758</u>	<u>1,519</u>

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Notes to the financial statements (continued)

7. Restricted funds

The income funds of the charity include restricted funds comprising the following amounts which have been applied for specific purposes:

2020	Movement in Funds				Balance At end of year £
	Balance At beginning of year £	Income £	Expenditure £	Transfers £	
Drop in	305	235	(519)	-	21
Police Mutual	258	-	(31)	-	227
Near Neighbours Fund	2,997	-	(645)	-	2,352
Big Lottery Awards for All	463	-	(463)	-	-
WA Cadbury CT	100	-	(100)	-	-
Thomas Dole	-	1,200	-	-	1,200
Hodge Hill Church	-	1,075	(95)	-	980
Community Trust Fund	960	-	(939)	-	21
Worth Unlimited – Green Connector & FBNT projects	6,177	22,368	(25,257)	-	3,288
Worth Unlimited – Together We Can!	2,556	67,326	(68,447)	-	1,435
Total	13,816	92,204	(96,496)	-	9,524

2019	Movement in Funds				Balance At end of year £
	Balance At beginning of year £	Income £	Expenditure £	Transfers £	
Drop in	-	349	(44)	-	305
Police Mutual	530	-	(272)	-	258
Near Neighbours Fund	2,997	-	-	-	2,997
Sheldon Trust	1,977	-	(1,977)	-	-
Big Lottery Awards for All	1,744	-	(1,281)	-	463
WA Cadbury CT	-	750	(650)	-	100
Birmingham Airport Community Trust Fund	-	968	(8)	-	960
Worth Unlimited – Green Connector & FBNT projects	3,000	16,240	(13,148)	-	6,177
Worth Unlimited – Together We Can !	6,000	64,022	(67,381)	-	2,556
Total	16,248	82,329	(84,761)	-	13,816

Notes to the financial statements (continued)

Drop in

Donation towards the refreshments and other costs of running the Tuesday Drop-In support session.

Police Mutual

Funding towards 'Real Junk Food' project

Near Neighbours Fund

Funding for Community Conversations project.

Sheldon Trust grant

Funding towards worker costs, venue hire and equipment for intergenerational 'Grow-Cook-Eat' work.

Big Lottery Awards for All project

Funding towards worker costs, venue hire and equipment for women-focused 'Grow-Cook-Eat' work.

Thomas Dole Charity

Funding towards the purchase of 3 laptops for staff

Hodge Hill Church

Funding towards Street Connector programme

WA Cadbury Charitable Trust

Funding for a legal advisor for the Tuesday Drop-In support session.

Birmingham Airport Community Trust Fund

Funding towards the Bromford Village Green project to create a forest garden by and for the local community.

Worth Unlimited funding

Worth Unlimited, acting as the Locally Trusted Organisation for Firs and Bromford Neighbours Together (Big Local Programme) for:

- supporting the development of the Big local programme (£16,815)
- support for running costs of Community Law Service (£3,500)
- support towards other local events (£2,053)

As part of a partnership programme utilizing National Lottery Community Fund and Firs and Bromford Neighbours Together funds for:

- the employment and running costs for the adult-focused strand of *TogetherWeCan!* (£67,137)

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Notes to the financial statements (continued)

8. Analysis of net assets between funds

	Restricted funds £	Un- restricted funds £	Total £
2020			
Current assets	11,282	5,536	16,818
Current liabilities	(1,758)	-	(1,758)
 Total funds	 9,524	 5,536	 15,060
 2019			
Current assets	15,335	3,635	18,970
Current liabilities	(1,519)	-	(1,519)
 Total funds	 13,816	 3,635	 17,451

9. Controlling Interests

The charity is controlled by the trustees.

10. Related party transactions

There were no transactions with related parties in the year.

Open Door Community Foundation
Financial Statements
for the year ended 30 April 2020

Notes to the financial statements (continued)

11. Comparative statement of financial activities

	Un- restricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Income			
Donations & legacies	1,820	82,329	84,149
Charitable Activities	246	-	246
Total income	2,066	82,329	84,395
Expenditure			
Charitable Activities	474	84,761	85,235
Total expenditure	474	84,761	85,235
Net (expenditure)/income and net movement in funds for year	1,592	(2,432)	(840)
Reconciliation of funds:			
Total funds brought forward	2,043	16,248	18,291
Total funds carried forward	3,635	13,816	17,451