

# OPEN DOOR FURNITURE RECYCLING LIMITED

England & Wales · Charity number 1106416

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05101309](#)

**Registered** 2004-10-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** St John's RC Infant School  
Ivy Street  
Burnley  
BB10 1TD

**Phone** 01282452400

**Email** [info@furniturerecycling.org.uk](mailto:info@furniturerecycling.org.uk)

**Website** [www.furniturerecycling.org.uk](http://www.furniturerecycling.org.uk)

## Activities

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**Objects:** THE RELIEF OF POVERTY BY THE PROVISION OF LOW COST FURNITURE AND DOMESTIC AND HOUSEHOLD GOODS TO THOSE IN NEED WITHIN LANCASHIRE AND IN PARTICULAR THE AREA OF PENDLE.THE ADVANCEMENT OF EDUCATION, TRAINING OR RETRAINING, PARTICULAR AMONG UNEMPLOYED PEOPLE, AND PROVIDING UNEMPLOYED PEOPLE WITH WORK EXPERIENCE.THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT BY:A) EDUCATING THE PUBLIC IN THE BENEFITS TO THE ENVIRONMENT OF SUSTAINABLE WASTE MANAGEMENT PRACTISES; AND B) CARRYING OUT RESEARCH AND DEVELOPMENT INTO SUSTAINABLE WASTE MANAGEMENT PRACTICES AND DISSEMINATING THE USEFUL RESULTS OF THAT RESEARCH.

**Activities:** We provide low cost furniture and domestic appliances to disadvantaged people particularly in the areas of Burnley and Pendle.We provide work experience placements with accredited training for the long term unemployed and volunteers. We help to preserve the environment by reducing the volume of bulky furniture and appliance waste that would otherwise go to landfill.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** WITHIN LANCASHIRE AND IN PARTICULAR THE AREA OF PENDLE.
- Lancashire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£230,013	£222,487	-	-
2024-03-31	£231,171	£229,188	-	-
2023-03-31	£268,594	£253,144	-	-
2022-03-31	£169,740	£175,685	-	-
2021-03-31	£170,936	£157,253	-	-

## Trustees

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Name	Role	Appointed
<b>JOHN ALLAN BARROWCLOUGH</b>	Chair	
Roger Anthony Kendall		2021-09-28
<b>THOMAS GEORGE BOYLE</b>		
Trevor Riddiough		2014-12-09

**OPEN DOOR FURNITURE RECYCLING LIMITED**

England & Wales - Charity number 1106416

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# Accounts

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**Company number: 5101309**

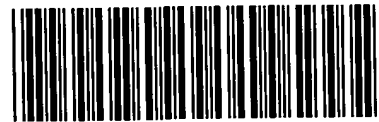
**Charity number: 1106416**

**Open Door Furniture Recycling Ltd  
( A Company Limited by Guarantee )**

**Trustees' report and Financial Statements**

**For the year ended 31 March 2024**

THURSDAY



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COMPANIES HOUSE

# Open Door Furniture Recycling Ltd

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**Open Door Furniture Recycling Ltd**  
**Legal and administrative information**

**Status**

Open Door Furniture Recycling Ltd is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**Trustees**

John Allan Barrowclough	Chair and Secretary
Tom Boyle	Trustee
Trevor Riddiough	Trustee
Roger Anthony Kendall	Trustee
Michael Gildea (apptd. 25/04/2023)	Trustee

Company number 5101309

Charity number 1106416

Registered office St. John's RC Infant School  
Ivy Street  
Burnley  
Lancashire BB10 1TD

Accountant Eric Crimmins FCA  
100 Knotts Lane  
Colne  
Lancashire BB8 8AE

Business address St. John's RC Infant School  
Ivy Street  
Burnley  
Lancashire BB10 1TD

Bankers Barclays Bank plc  
Leicester LE87 2BB

**Charitable objects**

The objects of the charity are the relief of poverty by the provision of low cost furniture and domestic and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle. Without discrimination of Sex, Political, Religious or other opinion, by the advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating the public in the benefits to the environment of sustainable waste management practices.

# Open Door Furniture Recycling Ltd

## Trustees' Report

For the year ended 31<sup>st</sup> March 2024

### Organisational structure

We have a board of 5 trustees, who meet bi-monthly.

All Trustees have been with project for over ten years and have the necessary experience for charity governance. We employ a part time Project Co-ordinator, a volunteer part time Finance Officer and a volunteer part time Administrator. We have up to fifteen volunteers every week who give their time serving customers and helping as van crew for the delivery and collection of furniture. Volunteers provide the required staffing levels for the successful delivery of project services and are given on the job training

### Purpose

Open Door Furniture Recycling is a charitable, not for profit, community furniture project.

Our aims and objectives are:

- a. The relief of poverty by the provision of low cost furniture, domestic appliances and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle.
- b. The advancement of employment opportunities, particularly but not exclusively, among long term unemployed people through the provision of real work placements with training towards accredited vocational qualifications.
- c. The protection and preservation of the environment for the public benefit by increasing the number of opportunities for households to participate in waste re-use through donations of re-useable furniture and electrical domestic appliances that would otherwise go to landfill sites.

We collect donations of furniture and domestic appliances from members of the public and offer them to disadvantaged people at very low cost. We help to overcome some of the economic barriers that exclude this target group, through poverty, from obtaining these goods from traditional outlets. We improve the quality of life of both individuals and families who are in need of essential household furniture and domestic appliances. We offer genuine work experience placements to volunteers, many of whom are long term unemployed. Placements are a 'bridge back to work' and we provide recent work history for CV's and up to date work references.

### Review of activities and achievements

Open Door Furniture Recycling continue to provide affordable second hand re-useable furniture and domestic appliances to members of the public who are facing financial challenges.

We continue to deliver our contract with Lancashire County Council for their 'Under One Roof' scheme, in partnership with other Furniture Re-use organisations across Lancashire. The scheme allows us to provide free essential household items to those individuals/families who are successfully referred and do not have access to sufficient income to meet their immediate needs for furniture and domestic appliances. We helped 400 individuals / families through the County Councils 'Under One Roof' scheme. We source and deliver brand new beds and domestic appliances along with second hand sofa's, tables and chairs, as part our ongoing contract with them. We install cookers and washing machines as part of the contract.

We help successful applicants throughout the boroughs of Burnley, Pendle, Hyndburn, Rossendale and the Ribble Valley.

Our records show that we were able to help, on average, 16 disadvantaged families, many with children, every week. All of whom were experiencing severe financial challenges and were in desperate need of items of furniture and domestic appliances. A high percentage had been previously homeless. They had been able to secure a tenancy but had no furniture to go into their new homes and did not have the resources to purchase these items from traditional outlets. We helped people who were leaving care, people who could not be released from hospital without having the appropriate level of basic furniture and appliances, people who were coming from prison and people who were fleeing domestic violence.

We helped nearly 1000 individuals and family households with quality reusable items of furniture and domestic appliances at very low cost through this financial year.

All our clients struggle to access furniture and domestic appliances because of financial hardship

## Open Door Furniture Recycling Ltd

### Trustees' Report For the year ended 31st March 2024 (Continued)

We collected nearly over 2000 donated items of furniture and domestic appliances from over 800 households within Burnley and Pendle. A total of 80 tonnes of furniture and domestic appliances were diverted from landfill for community re-use.

We had an average of fifteen volunteers every week, which is consistent with the number of volunteer placements over previous years.

Volunteers worked as part of the van crew for the collection and delivery of furniture. We had voluntary help in administration for the taking of furniture enquiries and the scheduling of deliveries and collections. We had help with the serving of customers / clients in order to match requirements within available budgets.

All volunteers are helped with social skills and confidence building. Volunteers provide the required staffing levels for the successful delivery of project services and are given on the job training.

The number of people using our project to buy items of affordable furniture and domestic appliances is consistent with previous years.

Our project helps service users maintain or establish a home by providing them with essential household items that meet their individual needs

We help service users to feel more secure, be more resilient, and live more independently in their communities. We help to reduce household waste by increasing the use of second-hand household furniture and appliances throughout Burnley and Pendle.

With the ever increasing demand for our project services, we are delighted to report a trading profit for the year, which was further enhanced by the removal of a re-structuring cost provision which is no longer required.

We generate a sufficient amount of income through sales and our Contract with Lancashire County Council to maintain project services to a level that enables us to help as many people as possible.

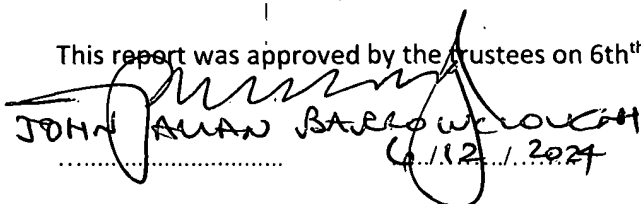
We will continue to work towards securing further grant funding in order to employ more staff. This will help to provide project services to even more people.

#### Statement of trustees' responsibilities

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 charity will continue in business.

The trustees recommend that Eric Crimmins FCA remain in office until further notice.

This report was approved by the trustees on 6th<sup>th</sup> December 2024, and signed on its behalf by

  
JOHN ALAN BARROWCLOUGH  
6.12.2024

Chairman

Date

## Open Door Furniture Recycling Ltd

### Accountant's Report to the trustees on the unaudited financial statements of Open Door Furniture Recycling Limited.

I report on the financial statements of Open Door Furniture Recycling Limited for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### Respective responsibilities of the trustee trustees and auditors

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended: to follow the procedures laid down in the General directions given by the Charity Commission under Section 43(7)(b) of the Act, as amended: and to state whether particular matters have come to my attention..

#### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below:

#### Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- [1] which gives me reasonable cause to believe that in any material respect the requirements
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- [2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Eric Crimmins FCA, 100 Knotts Lane, Colne, Lancashire



6<sup>th</sup> December 2024

**Open Door Furniture Recycling Ltd**

**Statement of financial activities**

**For the year ended 31 March 2024**

		2024	2023
	Notes	£	Total £
<b>Incoming resources</b>			
Income	2	231,171	268,594
<b>Total incoming resources</b>		<b>231,171</b>	<b>268,594</b>
<b>Charitable expenditure</b>			
Cost of activities in furtherance of the charity's objects:			
Project	3	206,074	223,807
Support costs	4	10,101	5,452
Management and admin	5	13,013	23,885
<b>Total charitable expenditure</b>		<b>229,188</b>	<b>253,144</b>
<b>Deficit/Surplus from charitable activities</b>		<b>1,983</b>	<b>15,450</b>
Adjustment to restructuring cost provision		7,681	9,721
<b>Total funds brought forward</b>		<b>33,696</b>	<b>18,246</b>
<b>Total funds carried forward</b>		<b>43,360</b>	<b>33,696</b>

The notes on pages 8 to 13 form an integral part of these financial statements.

**Open Door Furniture Recycling Ltd**

**Balance sheet  
as at 31 March 2024**

	Notes	2024		2023	
		£	£	£	
<b>Fixed assets</b>					
Tangible assets	8		7,853	2,648	
<b>Current assets</b>					
Debtors	9	17,898		19,384	
Stock	10	2,000		2,000	
Cash at bank and in hand		28,614		34,959	
		<b>48,512</b>		<b>56,343</b>	
<b>Creditors: amounts falling due within one year</b>	11	<b>-13,005</b>		<b>-16,477</b>	
<b>Net current (liabilities)/assets</b>			<b>35,507</b>	<b>39,866</b>	
<b>Total assets less current liabilities</b>			<b>43,360</b>	<b>42,514</b>	
<b>Long-Term Liabilities</b>	12		<b>0</b>	<b>-8,818</b>	
<b>Net assets</b>			<b>43,360</b>	<b>£33,696</b>	
<b>Funds</b>					
Unrestricted funds	13		43,360	33,696	
Restricted funds	14			0	
			<b>43,360</b>	<b>£33,696</b>	

The Trustees' statements required by Sections 475 (2) and (3) are shown on the following page, Which forms part of this Balance Sheet

The notes on pages 8 to 12 form an integral part of these financial statements

**Open Door Furniture Recycling Ltd**

**Trustees' statements required by Section 249B(4)  
for the year ended 31 March 2024**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024 and

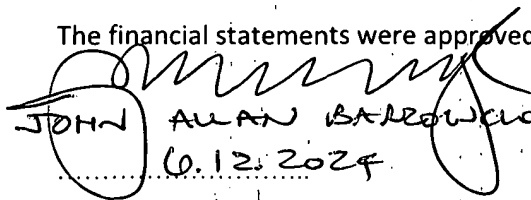
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and

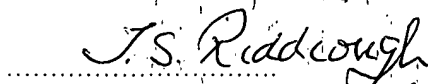
(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 6th December 2024, and signed on its behalf by

  
JOHN ALAN BARROWCLOUGH  
6.12.2024

Chairman

  
TREVOR RIDDIOUGH  
6/12/24

Vice-Chair

**The notes on pages 8 to 12 form an integral part of these financial statements**

# Open Door Furniture Recycling Ltd

## Notes to the accounts for the year ended 31<sup>st</sup> March 2024

### 1. Accounting policies

#### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in October 2000.

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

#### 1.2. Incoming resources

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

#### 1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

#### 1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the SOFA over the employees' service lives on the basis of a constant percentage of earnings.

**Notes to the Financial Statements for the year to 31 March 2024**

**2 Income - Restricted Funds**

<b>2024</b>	<b>2023</b>
<b>£</b>	<b>£</b>
<b>£0</b>	<b>£0</b>

**Income (Unrestricted funds)**

<b>2024</b>	<b>2023</b>	
<b>£</b>	<b>£</b>	
Furniture Sales / Delivery Charges	52,616	62,392
Recycling Credits		
COVID / Furlough Grants		
Lancashire County Council - Service Level Agreement	178,426	206,185
Bank Interest	129	17
<b>231,171</b>	<b>268,594</b>	

**Open Door Furniture Recycling Ltd**

**Notes to the Financial Statements for the year to 31 March 2024**

<b>3</b>	<b>Costs of activities in furtherance of the objects of the Charity</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Cost of Goods Sold	137,579	159,787
	Employment Costs	36,800	34,460
	Rent	7,000	12,000
	Heat, Light, Power and Water	3,746	4,593
	Insurance	3,462	2,388
	Volunteer Expenses and subsistence	3,674	4,046
	Equipment Hire		
	Protective Clothing Costs	195	180
	Advertising/Publicity		
	Vehicle Costs	13,618	6,353
		<u>206,074</u>	<u>223,807</u>
<b>4</b>	<b>Support Costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Office Stationery / Printing/Postage	2,300	975
	Cleaning	841	487
	Telephone / Internet / I.T	1,119	897
	Sundries	820	1,236
	Premises Expenses	2,567	974
	Depreciation	2,454	883
		<u>10,101</u>	<u>5,452</u>
<b>5</b>	<b>Management and administration</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Employment Costs	10,987	21,577
	Professional Fees	717	778
	Bank Charges and Interest	1,309	1,530
		<u>13,013</u>	<u>23,885</u>

**Open Door Furniture Recycling Ltd**

**Notes to the Financial Statements for the year to 31 March 2024**

**6 Operating gain**

	2024	2023
Operating gain is stated after charging:	£	£
Depreciation and other amounts written off tangible assets	<u>2,454</u>	<u>883</u>
Employment Costs		
Wages and salaries	43,495	44,529
Social security costs	1,680	2,812
Other pension costs	2,612	8,696
	<u>47,787</u>	<u>56,037</u>

**7 Pension Costs**

The pension charge represents contributions due from the company and amounts to £2,612 including provisions made for pension arrears (2023 = £8,696)

**8 Tangible fixed assets**

	Fittings and Equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2023	23,411	27,484	50,895
Additions		7,658	7,658
Disposals			0
At 31 March 2024	<u>23,411</u>	<u>35,142</u>	<u>58,553</u>
<b>Depreciation</b>			
At 1 April 2023	22,729	25,518	48,247
Provided in the year	171	2,283	2,454
Disposals			0
At 31 March 2024	<u>22,900</u>	<u>27,801</u>	<u>50,701</u>
<b>Net book values</b>			
2024	<u>512</u>	<u>7,341</u>	<u>7,853</u>
2023	<u>682</u>	<u>1,966</u>	<u>2,648</u>

## Open Door Furniture Recycling Ltd

### Notes to the Financial Statements for the year to 31 March 2024

<b>9 Debtors</b>	<b>2024</b>	<b>2023</b>
	£	£
Debtors, Prepayments and funding due	17,898	19,384
<b>10 Stock</b>		
Stock is valued by the Directors at the lower of cost and net realisable value		
	£2,000	£2,000
<b>11 Creditors: amounts falling due within one year</b>		
Accruals and Accounts Payable	£13,005	£16,477
	£13,005	£16,477

#### Contingent Liabilities.

We are currently reviewing our VAT Registration status. This may result in the establishment of a VAT liability for prior periods. The extent of any liability adjustment is currently not possible to ascertain, but in the opinion of the Trustees it is unlikely to be substantial.

#### 12 Creditors: amounts falling due beyond one year.

Pension Arrears	£0	£8,818
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#### 13 Unrestricted Funds

These arise from activities such as sales of furniture, delivery charges, recycling credits, bank interest, and grants / donations for "general running costs"

#### 14 Restricted Funds

Restricted Funds, arising from Grants Receivable, have featured historically in these accounts. However, all income now arises from unrestricted funds, as described in Note 13 above

#### 15 Number of employees

The average monthly numbers of employees (including the trustees) during the year were:	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Work staff	2	3
Volunteer	15	15
Trustees	5	4
	22	22

**OPEN DOOR FURNITURE RECYCLING LIMITED**

England & Wales - Charity number 1106416

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# Accounts

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**Charity number: 1106416**

**Company number: 5101309**

**Open Door Furniture Recycling Ltd  
( A Company Limited by Guarantee )**

**Trustees' report and financial statements**

**For the year ended 31 March 2023**

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**Open Door Furniture Recycling Ltd**  
**Legal and administrative information**

**Status**

Open Door Furniture Recycling Ltd is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**Trustees**

**John Allan Barrowclough**  
**Tom Boyle**  
**Trevor Riddiough**  
**Roger Anthony Kendall**

**Chair and Secretary**  
**Trustee**  
**Trustee**  
**Trustee (appointed 21/02/2022)**

**Company number**

**5101309**

**Charity number**

**1106416**

**Registered office**

**St. John's RC Infant School**  
**Ivy Street**  
**Burnley**  
**BB10 1TD**

**Accountant**

**Eric Crimmins FCA**  
**100 Knotts Lane**  
**Colne**  
**Lancashire BB8 8AE**

**Business address**

**St Johns RC Infant School**  
**Ivy Street**  
**Burnley**  
**BB10 1TD**

**Bankers**

**Barclays Bank plc**  
**Leicester LE87 2BB**

**Charitable objects**

The objects of the charity are the relief of poverty by the provision of low cost furniture and domestic and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle. Without discrimination of Sex, Political, Religious or other opinion, by the advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating the public in the benefits to the environment of sustainable waste management practices.

Trustees' Report For the year ended 31<sup>st</sup> March 2023

**Organisational structure**

We have a board of 4 trustees, Chairman, Secretary and two others who meet bi-monthly. Our chairman is a solicitor, one of our Trustees is a retired textiles manager and one is a retired warehouse manager (formerly an employee of the project). We welcomed a new Trustee this year who is a retired college lecturer. All Trustees have the necessary experience for charity governance. We employ a Project Co-ordinator and a van driver. We employed a part time administrator for most of the year but he had to leave due to unforeseen circumstances. We have volunteers in admin, finance and van crew

**Purpose**

Open Door Furniture Recycling is a charitable, not for profit, community furniture project.

Our aims and objectives are:

- a. The relief of poverty by the provision of low cost furniture, domestic appliances and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle.
- b. The advancement of employment opportunities, particularly but not exclusively, among long term unemployed people through the provision of real work placements with training towards accredited vocational qualifications.
- c. The protection and preservation of the environment for the public benefit by increasing the number of opportunities for households to participate in waste re-use through donations of re-useable furniture and electrical domestic appliances that would otherwise go to landfill sites.

We collect donations of furniture and domestic appliances from members of the public and offer them to disadvantaged people at very low cost. We help to overcome some of the economic barriers that exclude this target group, through poverty, from obtaining these goods from traditional outlets. We improve the quality of life of both individuals and families who are in need of essential household furniture and domestic appliances. We offer genuine work experience placements to volunteers, many of whom are long term unemployed. Placements are a 'bridge back to work' and we provide recent work history for CV's and up to date work references.

**Review of activities and achievements**

This has been a much better year for the project with a return to normal services after the pandemic. We continue to provide new and re-used furniture and domestic appliances to people who are in crisis through our contract with Lancashire County Council's 'Under One Roof' scheme. We provide free essential household items to those individuals/families who are successfully referred and do not have access to sufficient income to meet their immediate needs for furniture and domestic appliances. We help successful applicants throughout the boroughs of Burnley, Pendle, Hyndburn, Rossendale and the Ribble Valley. Our records show that we were able to help 395 disadvantaged families with a total of 258 children. 182 had been previously homeless and 94 were fleeing domestic violence.

We helped over 900 individuals and family households over this reporting period. All our clients struggle to access furniture and domestic appliances because of financial hardship

A further 900 plus families bought quality reusable items of furniture and domestic appliances at very low cost from our premises over this financial year.

All our clients struggle to access furniture and domestic appliances because of financial hardship

We collected nearly 2000 donated items of furniture and domestic appliances from over 700 households within Burnley and Pendle. A total of 60 tonnes of furniture and domestic appliances were diverted from landfill for community re-use.

**Open Door Furniture Recycling Ltd**  
**Trustees' Report For the year ended 31st March 2023 (Continued )**

We had up to fifteen volunteers every week, which is consistent with the number of volunteer placements over previous years.

Volunteers worked as part of the van crew for the collection and delivery of furniture. We had volunteer help in administration for the taking of furniture enquiries and the scheduling of deliveries and collections. We had help with the serving of customers / clients in order to match requirements within available budgets.

All volunteers are helped with social skills and confidence building. Volunteers provide the required staffing levels for the successful delivery of project services and are given on the job training.

The number of people using our project to buy items of affordable furniture and domestic appliances is consistent with previous years. There has been a steady increase in the number of referrals for people in furniture / domestic appliance crisis through financial hardship, using the County Councils 'Under One Roof' scheme. We source and deliver brand new beds and domestic appliances along with second hand sofa's, tables and chairs, as part our ongoing contract with them  
We install cookers and washing machines as part of the contract.

Our project helps service users maintain or establish a home by providing them with essential household items that meet their individual needs

We help service users to feel more secure, be more resilient, and live more independently in their communities. We help to reduce household waste by increasing the use of second-hand household furniture and appliances throughout Burnley and Pendle.

With the ever increasing demand for our project services, we are clearly delighted to report a trading increase for the year

We generate a sufficient amount of income through sales and our Contract with Lancashire County Council to maintain project services to a level that enables us to help as many people as possible.

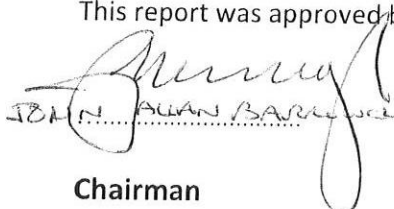
We will continue work towards securing further grant funding in order to employ more staff. This will help to provide project services to even more people.

**Statement of trustees' responsibilities**

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 charity will continue in business.

The trustees recommend that Eric Crimmins FCA remain in office until further notice.

This report was approved by the trustees on 8th<sup>th</sup> December 2023, and signed on its behalf by

  
JOHN ALAN BARROW  
Date 12/12/2023

Chairman

Date

## Open Door Furniture Recycling Ltd

### Accountant's Report to the trustees on the unaudited financial statements of Open Door Furniture Recycling Limited.

I report on the financial statements of Open Door Furniture Recycling Limited for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### Respective responsibilities of the trustee trustees and auditors

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended: to follow the procedures laid down in the General directions given by the Charity Commission under Section 43(7)(b) of the Act, as amended: and to state whether particular matters have come to my attention..

#### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below:

#### Independent Examiner's statement

In connection with my examination, no matter has come has come to my attention:

- [1] which gives me reasonable cause to believe that in any material respect the requirements
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

[2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Eric Crimmins FCA, 100 Knotts Lane, Colne, Lancashire

8<sup>th</sup> December 2023

Open Door Furniture Recycling Ltd

Statement of financial activities

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Incoming resources</b>					
Income	2	268,594	0	268,594	169,740
<b>Total incoming resources</b>		<b>268,594</b>	<b>0</b>	<b>268,594</b>	<b>169,740</b>
<b>Charitable expenditure</b>					
Cost of activities in furtherance of the charity's objects:					
Project	3	223,807	0	223,807	150,217
Support costs	4	5,452	0	5,452	7,107
Management and admin	5	23,885	0	23,885	28,082
<b>Total charitable expenditure</b>		<b>253,144</b>	<b>0</b>	<b>253,144</b>	<b>185,406</b>
<b>Deficit/Surplus from charitable activities</b>		<b>15,450</b>	<b>0</b>	<b>15,450</b>	<b>-15,666</b>
Adjustment to restructuring cost provision				0	9,721
<b>Total funds brought forward</b>		<b>18,246</b>	<b>0</b>	<b>18,246</b>	<b>24,191</b>
<b>Total funds carried forward</b>		<b>33,696</b>	<b>0</b>	<b>33,696</b>	<b>18,246</b>

The notes on pages 8 to 13 form an integral part of these financial statements.

Open Door Furniture Recycling Ltd

Balance sheet  
as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		2,648		3,531
<b>Current assets</b>					
Debtors	9	19,384		7,914	
Stock	10	2,000		2,000	
Cash at bank and in hand		34,959		29,938	
		<u>56,343</u>		<u>39,852</u>	
<b>Creditors: amounts falling due within one year</b>					
Net current (liabilities)/assets	11	-16,477		-15,326	
			39,866		24,526
<b>Total assets less current liabilities</b>			<u>42,514</u>		<u>28,057</u>
<b>Long-Term Liabilities</b>	12		-8,818		-9,811
<b>Net assets</b>			<u>33,696</u>		<u>18,246</u>
<b>Funds</b>					
Unrestricted funds	13		33,696		18,246
Restricted funds	14				0
			<u>33,696</u>		<u>18,246</u>

The Trustees' statements required by Sections 475 (2) and (3) are shown on the following page, Which forms part of this Balance Sheet

The notes on pages 8 to 12 form an integral part of these financial statements.

**Open Door Furniture Recycling Ltd**

**Trustees' statements required by Section 249B(4)  
for the year ended 31 March 2023**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023 and

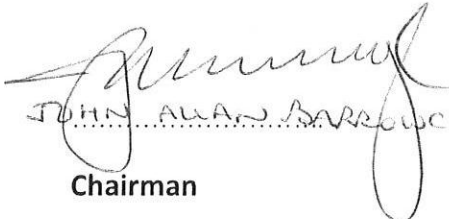
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and


(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 8th December 2023, and signed on its behalf by

  
JOHN AWAN BARROWCLOUGH  
Chairman

12/12/2023

  
TREVOR RIDDIOUGH  
Vice-Chair

12/12/2023.

**The notes on pages 8 to 12 form an integral part of these financial statements**

## Open Door Furniture Recycling Ltd

### Notes to the accounts for the year ended 31<sup>st</sup> March 2023

#### 1. Accounting policies

##### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in October 2000.

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### 1.2. Incoming resources

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

##### 1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### 1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

##### 1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the SOFA over the employees' service lives on the basis of a constant percentage of earnings.

## Open Door Furniture Recycling Ltd

### Notes to the Financial Statements for the year to 31 March 2023

#### 2 Income

##### Grants (Restricted Funds)

	2023	2022
	£	£
Big Lottery Fund	0	1,094
	<hr/>	<hr/>
	0	1,094

##### Other Income (Unrestricted funds )

	2023	2022
	£	£
Furniture Sales / Delivery Charges	62,392	53,505
Recycling Credits		0
COVID / Furlough Grants		6,970
Lancashire County Council - Service Level Agreement	206,185	108,155
Bank Interest	17	16
	<hr/>	<hr/>
	268,594	168,646

## Open Door Furniture Recycling Ltd

### Notes to the Financial Statements for the year to 31 March 2023

<b>3 Costs of activities in furtherance of the objects of the charity</b>	<b>2023</b>	<b>2022</b>
	£	£
Cost of Goods Sold	159,787	84,706
Employment Costs	34,460	30,032
Rent	12,000	12,000
Heat, Light, Power and Water	4,593	1,327
Insurance	2,388	3,487
Volunteer Expenses and subsistence	4,046	4,022
Equipment Hire		463
Burglary (Net of insurance claim received)		914
Protective Clothing Costs	180	234
Advertising/Publicity		73
Vehicle Costs	6,353	12,417
Warehouse Materials		141
Equipment Repairs and renewals		401
	<u>223,807</u>	<u>150,217</u>
<b>4 Support Costs</b>	<b>2023</b>	<b>2022</b>
Employment Costs		
Office Stationery / Printing/Postage	975	1,256
Office Machine Maintenance		0
Cleaning	487	472
Telephone / Internet / I.T	897	1,898
Sundries	1,236	1,914
Premises Expenses	974	390
Depreciation	883	1,177
	<u>5,452</u>	<u>7,107</u>
<b>5 Management and administration</b>	<b>2023</b>	<b>2022</b>
	£	£
Employment Costs	21,577	26,267
Professional Fees	778	571
Bank Charges and Interest	1,530	1,244
	<u>23,885</u>	<u>28,082</u>

## Open Door Furniture Recycling Ltd

### Notes to the Financial Statements for the year to 31 March 2023

#### 6 Operating gain

	2023	2022
	£	£
Operating gain is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>883</u>	<u>1,177</u>
<b>Employment Costs</b>		
Wages and salaries	47,341	50,455
Social security costs		2,812
Other pension costs	8,696	3,031
	<u>56,037</u>	<u>56,298</u>

#### 7 Pension Costs

The pension charge represents contributions due from the company and amounts to £8,696 including pension arrears (2022 = £3,031)

#### 8 Tangible fixed assets

	Fittings and Equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2022	23,411	27,484	50,895
Additions			0
Disposals			0
At 31 March 2023	<u>23,411</u>	<u>27,484</u>	<u>50,895</u>
<b>Depreciation</b>			
At 1 April 2022	22,501	24,863	47,364
Provided in the year	228	655	883
Disposals			0
At 31 March 2023	<u>22,729</u>	<u>25,518</u>	<u>48,247</u>
<b>Net book values</b>			
At 31 March 2023	<u>682</u>	<u>1,966</u>	<u>2,648</u>
At 31 March 2022	<u>910</u>	<u>2,621</u>	<u>3,531</u>

**Open Door Furniture Recycling Ltd**

**Notes to the Financial Statements for the year to 31 March 2023**

<b>9 Debtors</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Debtors, Prepayments and funding due	19,384	7,914
<b>10 Stock</b>			
	Stock is valued by the Directors at the lower of cost and net realisable value	2,000	2,000
<b>11 Creditors: amounts falling due within one year</b>			
	Accruals and Accounts Payable	16,477	15,326
	Deferred Income	0	0
		<u>16,477</u>	<u>15,326</u>

**Contingent Liabilities**

We are currently reviewing our VAT Registration status. This may result in the establishment of a VAT liability for prior periods. The extent of any liability adjustment is currently not possible to ascertain, but in the opinion of the Trustees it is unlikely to be substantial.

**12 Creditors: amounts falling due beyond one year**

Pension Arrears	8,818	9,811
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**13 Unrestricted Funds**

These arise from activities such as sales of furniture, delivery charges, recycling credits, bank interest, and grants / donations for "general running costs"

**14 Restricted Funds**

	£	£	£	£
	01/04/2022	Incoming	Outgoing	31/03/2023
	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Purposes of restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. These funds were provided on defrayed basis.

**15 Number of employees**

The average monthly numbers of employees (including the trustees) during the year were:	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Work staff	3	3
Volunteer	15	15
Trustees	4	3
	<u>22</u>	<u>21</u>

**OPEN DOOR FURNITURE RECYCLING LIMITED**

England & Wales - Charity number 1106416

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# Accounts

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**Charity number: 1106416**

**Company number: 5101309**

**Open Door Furniture Recycling Ltd  
( A Company Limited by Guarantee )**

**Trustees' report and financial statements**

**For the year ended 31 March 2022**

# Open Door Furniture Recycling Ltd

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**Open Door Furniture Recycling Ltd**  
**Legal and administrative information**

**Status**

Open Door Furniture Recycling Ltd is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

Trustees

John Allan Barrowclough	Chair and Secretary
Tom Boyle	Trustee
Trevor Riddiough	Trustee

Company number 5101309

Charity number 1106416

Registered office St Mary's Church  
Manchester Road  
Nelson  
Lancashire BB9 7HD

Accountant Eric Crimmins FCA  
100 Knotts Lane  
Colne  
Lancashire BB8  
8AE

Business address St Mary's Church  
Manchester Road  
Nelson  
Lancashire BB9 7HD

Bankers Barclays Bank plc  
Leicester LE87 2BB

**Charitable objects**

The objects of the charity are the relief of poverty by the provision of low cost furniture and domestic and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle. Without discrimination of Sex, Political, Religious or other opinion, by the advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating the public in the benefits to the environment of sustainable waste management practices.

# Open Door Furniture Recycling Ltd

## Trustees' Report

For the year ended 31<sup>st</sup> March 2022

### Organisational structure

We have a board of 3 trustees, Chairman, Secretary and one other who meet bi-monthly.

All Trustees have been with project for over ten years and have the necessary experience for charity governance. We employ a part time Project Co-ordinator, a part time Finance Officer and a part time Administrator. We have up to fifteen volunteers every week who give their time serving customers and helping as van crew for the delivery and collection of furniture. Volunteers provide the required staffing levels for the successful delivery of project services and are given on the job training

### Purpose

Open Door Furniture Recycling is a charitable, not for profit, community furniture project.

Our aims and objectives are:

- a. The relief of poverty by the provision of low cost furniture, domestic appliances and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle.
- b. The advancement of employment opportunities, particularly but not exclusively, among long term unemployed people through the provision of real work placements with training towards accredited vocational qualifications.
- c. The protection and preservation of the environment for the public benefit by increasing the number of opportunities for households to participate in waste re-use through donations of re-useable furniture and electrical domestic appliances that would otherwise go to landfill sites.

We collect donations of furniture and domestic appliances from members of the public and offer them to disadvantaged people at very low cost. We help to overcome some of the economic barriers that exclude this target group, through poverty, from obtaining these goods from traditional outlets. We improve the quality of life of both individuals and families who are in need of essential household furniture and domestic appliances. We offer genuine work experience placements to volunteers, many of whom are long term unemployed. Placements are a 'bridge back to work' and we provide recent work history for CV's and up to date work references.

### Review of activities and achievements

This has been another difficult year for the charity. We reopened to the public after COVID 19 in early April and experienced a slow take up in customer sales due to a lingering anxiety for people to resume normal activities. We continued to provide furniture and appliances free of charge to the most disadvantaged residents through our contract with Lancashire County Council. We supply new and re-used furniture and domestic appliances to successful applicants who are in crisis throughout the boroughs of Burnley, Pendle, Hyndburn, Rossendale and the Ribble Valley.

We were able to help 316 families with a total of 192 children. 175 of these families had been previously homeless and 83 were fleeing domestic violence.

We received well over 1500 donated items of furniture and domestic appliances from over 500 households within Burnley and Pendle. A total of 42 tonnes of furniture and domestic appliances were diverted from landfill for community re-use.

## Open Door Furniture Recycling Ltd

### Trustees' Report For the year ended 31st March 2022 (Continued)

We helped over 900 individuals and family households over this reporting period. All our clients struggle to access furniture and domestic appliances because of financial hardship

The numbers of volunteer placements were consistent with previous years and we had help from one new volunteer during this financial period. Volunteers worked as part of the van crew for the moving of furniture, in administration for the taking of calls and scheduling deliveries and collections and also helped serving customers / clients. All volunteers are helped with social skills and confidence building.

The rapid and well documented growth in the number of people accessing services provided by an ever increasing number of food banks, clearly demonstrates the level of people experiencing financial hardship. People who are struggling to find the money to buy food are the same people who struggle to furnish their houses with a basic standard of furniture. There is a steady increase in the number of people using our project to buy items of affordable furniture and domestic appliances and an equally steady increase in the number of people using the County Councils 'Under One Roof' scheme. We source and deliver brand new beds and domestic appliances as part our ongoing contract with them.

Financial poverty is on the rise within our community and financial hardship excludes our client group from buying furniture and domestic appliances through traditional high street / online outlets.

With the ever increasing demand for our project services, we are clearly disappointed to report a trading loss for the year, which resulted from the absence of the major funding received in previous years.

To ensure that the charity can move forward, we have again taken action to reduce costs, and trading for 2022-2023 is now profitable and cash-positive.

We have also been able to write off cost provisions from our previous re-structuring exercise which is no longer required.

Net assets at 31st March 2022, as shown in the balance sheet on Page 6 are £18,246 which is down from the assets figure of £24,191 as shown at the end of 2021

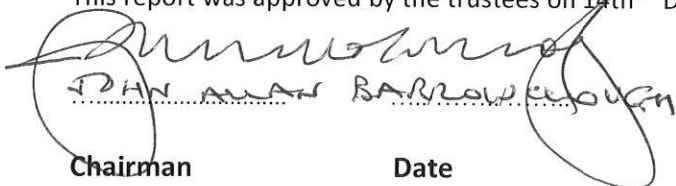
Whilst we generate a significant amount of our income through sales and our Contract with Lancashire County Council we are still reliant on partial grant funding to maintain project services to a level that we can help as many people as possible. We are working hard to secure further grant funding and are confident that we can continue to offer project services during the next financial year.

#### Statement of trustees' responsibilities

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 charity will continue in business.

The trustees recommend that Eric Crimmins FCA remain in office until further notice.

This report was approved by the trustees on 14<sup>th</sup> December 2022, and signed on its behalf by

  
IAN ALAN BARROWCLOUGH

Chairman

Date

14/12/2022

## Open Door Furniture Recycling Ltd

### Accountant's Report to the trustees on the unaudited financial statements of Open Door Furniture Recycling Limited.

I report on the financial statements of Open Door Furniture Recycling Limited for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### Respective responsibilities of the trustee trustees and auditors

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended: to follow the procedures laid down in the General directions given by the Charity Commission under Section 43(7)(b) of the Act, as amended: and to state whether particular matters have come to my attention..

#### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below:

#### Independent Examiner's statement

In connection with my examination, no matter has come has come to my attention:

- [1] which gives me reasonable cause to believe that in any material respect the requirements
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

[2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Eric Crimmins FCA, 100 Knotts Lane, Colne, Lancashire



12<sup>th</sup> December 2022

Open Door Furniture Recycling Ltd

Statement of financial activities

For the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Incoming resources</b>					
Income	2	168,646	1,094	169,740	172,101
<b>Total incoming resources</b>		<b>168,646</b>	<b>1,094</b>	<b>169,740</b>	<b>172,101</b>
<b>Charitable expenditure</b>					
Cost of activities in furtherance of the charity's objects:					
Project	3	150,217		150,217	122,469
Support costs	4	6,013	1,094	7,107	5,938
Management and admin	5	28,082	0	28,082	30,011
<b>Total charitable expenditure</b>		<b>184,312</b>	<b>1,094</b>	<b>185,406</b>	<b>158,418</b>
<b>Deficit/Surplus from charitable activities</b>		<b>-15,666</b>	<b>0</b>	<b>-15,666</b>	<b>13,683</b>
Adjustment to restructuring cost provision		9,721		9,721	
Total funds brought forward		24,191	0	24,191	10,508
<b>Total funds carried forward</b>		<b>18,246</b>	<b>0</b>	<b>18,246</b>	<b>24,191</b>

The notes on pages 8 to 12 form an integral part of these financial statements.

Open Door Furniture Recycling Ltd

Balance sheet  
as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	8		3,531		4,708
Current assets					
Debtors	9	7,914		15,278	
Stock	10	2,000		0	
Cash at bank and in hand		29,938		36,545	
		<u>39,852</u>		<u>51,823</u>	
Creditors: amounts falling due within one year	11	-15,326		-11,814	
Net current (liabilities)/assets			24,526		40,009
Total assets less current liabilities			<u>28,057</u>		<u>44,717</u>
Long-Term Liabilities	12		-9,811		-20,526
Net assets			<u>18,246</u>		<u>24,191</u>
Funds					
Unrestricted funds	13		18,246		24,191
Restricted funds	14				0
			<u>18,246</u>		<u>24,191</u>

The Trustees' statements required by Sections 475 (2) and (3) are shown on the following page,  
Which forms part of this Balance Sheet

The notes on pages 8 to 12 form an integral part of these financial statements.

**Open Door Furniture Recycling Ltd**

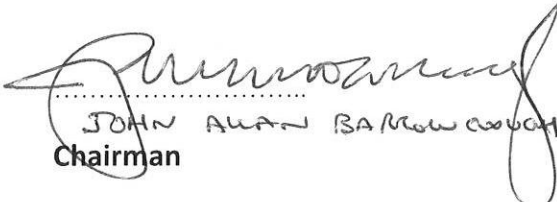
**Trustees' statements required by Section 249B(4)  
for the year ended 31 March 2022**


In approving these financial statements as trustees of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022 and
- (c) that we acknowledge our responsibilities for:
  - (1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 14th December 2022, and signed on its behalf by

  
.....  
JOHN ALAN BARROW  
Chairman 14/12/2022

  
.....  
14/12/2022  
Vice-Chair TREVOR RIDDIOUGH

**The notes on pages 8 to 12 form an integral part of these financial statements**

Notes to the accounts for the year ended 31<sup>st</sup> March 2022

**1. Accounting policies**

**1.1. Accounting convention**

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in October 2000.

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

**1.2. Incoming resources**

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

**1.3. Resources expended**

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

**1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

**1.5. Pensions**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the SOFA over the employees' service lives on the basis of a constant percentage of earnings.

## Open Door Furniture Recycling Ltd

### Notes to the Financial Statements for the year to 31 March 2022

#### 2 Income

##### Grants (Restricted Funds)

	2022	2021
	£	£
Big Lottery Fund	1,094	1,165
	<hr/>	<hr/>
	1,094	1,165

##### Other Income (Unrestricted funds )

	2022	2021
	£	£
Garfield Weston	0	15,000
Furniture Sales / Delivery Charges	53,505	29,058
Recycling Credits	0	0
COVID / Furlough Grants	6,970	30,247
Lancashire County Council - Service Level Agreement	108,155	96,631
Bank Interest	16	0
	<hr/>	<hr/>
	168,646	170,936

## Open Door Furniture Recycling Ltd

### Notes to the Financial Statements for the year to 31 March 2022

<b>3 Costs of activities in furtherance of the objects of the charity</b>	<b>2022</b>	<b>2021</b>
	£	£
Cost of Goods Sold	84,706	79,423
Employment Costs	30,032	14,088
Rent	12,000	12,000
Heat, Light, Power and Water	1,327	1,211
Insurance	3,487	3,409
Volunteer Expenses and subsistence	4,022	3,038
Equipment Hire	463	1,248
Burglary (Net of insurance claim received)	914	0
Protective Clothing Costs	234	495
Advertising/Publicity	73	0
Vehicle Costs	12,417	6,723
Workshop Materials	0	221
Warehouse Materials	141	58
Equipment Repairs and renewals	401	555
	<u>150,217</u>	<u>122,469</u>
<b>4 Support Costs</b>	<b>2022</b>	<b>2021</b>
Employment Costs		
Office Stationery / Printing/Postage	1,256	617
Office Machine Maintenance	0	
Cleaning	472	444
Telephone / Internet / I.T	1,898	904
Sundries	1,914	416
Premises Expenses	390	1,987
Depreciation	1,177	1,570
	<u>7,107</u>	<u>5,938</u>
<b>5 Management and administration</b>	<b>2022</b>	<b>2021</b>
	£	£
Employment Costs	26,267	28,734
Professional Fees	571	639
Bank Charges and Interest	1,244	638
	<u>28,082</u>	<u>30,011</u>

**6 Operating gain**

	<b>2022</b>	<b>2021</b>
	£	£
Operating gain is stated after charging:		
Depreciation and other amounts written off tangible assets	<u>1,177</u>	<u>1,570</u>
<b>Employment Costs</b>		
Wages and salaries	50,455	37,170
Social security costs	2,812	3,432
Other pension costs	3,031	2,220
	<u>56,298</u>	<u>27,232</u>

**7 Pension Costs**

The pension charge represents contributions due from the company and amounts to £3,031 including provisions made for pension arrears (2021 = £2,220)

**8 Tangible fixed assets**

	Fittings and Equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2021	23,411	27,484	50,895
Additions			0
Disposals			0
At 31 March 2022	<u>23,411</u>	<u>27,484</u>	<u>50,895</u>
<b>Depreciation</b>			
At 1 April 2021	22,198	23,989	46,187
Provided in the year	303	874	1,177
Disposals			0
At 31 March 2022	<u>22,501</u>	<u>24,863</u>	<u>47,364</u>
<b>Net book values</b>			
At 31 March 2022	<u>910</u>	<u>2,621</u>	<u>3,531</u>
At 31 March 2021	<u>1,213</u>	<u>3,495</u>	<u>4,708</u>

**Open Door Furniture Recycling Ltd**

**Notes to the Financial Statements for the year to 31 March 2022**

<b>9 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors, Prepayments and funding due	7,914	15,278
<hr/>		
<b>10 Stock</b>		
Stock is valued by the Directors at the lower of cost and net realisable value	2,000	0
<hr/>		
<b>11 Creditors: amounts falling due within one year</b>		
Accruals and Accounts Payable	15,326	10,720
Deferred Income	0	1,094
	<hr/>	<hr/>
	15,326	11,814
<hr/>		
<b>12 Creditors: amounts falling due beyond one year</b>		
Restructuring Costs	0	9,721
Pension Arrears	9,811	10,805
	<hr/>	<hr/>
	9,811	20,526
<hr/>		

**13 Unrestricted Funds**

These arise from activities such as sales of furniture, delivery charges, recycling credits , bank interest, and grants / donations for "general running costs"

**14 Restricted Funds**

	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	01/04/2021	Incoming	Outgoing	31/03/2022
Big Lottery Fund	0	1,095	-1,095	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	1,095	-1,095	0
<hr/>				

**Purposes of restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. These funds were provided on defrayed basis.

**15 Number of employees**

The average monthly numbers of employees (including the trustees) during the year were:	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Work staff	3	2
Volunteer	15	14
Trustees	3	3
	<hr/>	<hr/>
	21	19
<hr/>		

**OPEN DOOR FURNITURE RECYCLING LIMITED**

England & Wales - Charity number 1106416

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# Accounts

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**Charity number: 1106416**

**Company number: 5101309**

**Open Door Furniture Recycling Ltd  
( A Company Limited by Guarantee )**

**Trustees' report and financial statements**

**For the year ended 31 March 2021**

## Open Door Furniture Recycling Ltd

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**Open Door Furniture Recycling Ltd**  
**Legal and administrative information**

**Status**

Open Door Furniture Recycling Ltd is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

**Trustees**

John Allan Barrowclough	Chair and Secretary
Tom Boyle	Trustee
Trevor Riddiough	Trustee

Company number 5101309

Charity number 1106416

Registered office  
St Mary's Church  
Manchester Road  
Nelson  
Lancashire BB9 7HD

Accountant  
Eric Crimmins FCA  
100 Knotts Lane  
Colne  
Lancashire BB8  
8AE

Business address  
St Mary's Church  
Manchester Road  
Nelson  
Lancashire BB9 7HD

Bankers  
Barclays Bank plc  
Leicester LE87 2BB

**Charitable objects**

The objects of the charity are the relief of poverty by the provision of low cost furniture and domestic and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle. Without discrimination of Sex, Political, Religious or other opinion, by the advancement of education, training or retraining, particularly among unemployed people, and providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating providing unemployed people with work experience. Through the provision of facilities in the interest of the protection and preservation of the environment for the public benefit by educating the public in the benefits to the environment of sustainable waste management practices.

## **Open Door Furniture Recycling Ltd**

### **Trustees' Report**

**For the year ended 31<sup>st</sup> March 2021**

#### **Organisational structure**

We have a board of 3 trustees, Chairman, Secretary and one other who meet bi-monthly.

All Trustees have been with project for over ten years and have the necessary experience for charity governance. We employ a part time Project Co-ordinator, a part time Finance Officer and a part time Administrator. We have up to fifteen volunteers every week who give their time serving customers and helping as van crew for the delivery and collection of furniture. Volunteers provide the required staffing levels for the successful delivery of project services and are given on the job training

#### **Purpose**

Open Door Furniture Recycling is a charitable, not for profit, community furniture project.

Our aims and objectives are:

- a. The relief of poverty by the provision of low cost furniture, domestic appliances and household goods to those in need within Lancashire and in particular the areas of Burnley and Pendle.
- b. The advancement of employment opportunities, particularly but not exclusively, among long term unemployed people through the provision of real work placements with training towards accredited vocational qualifications.
- c. The protection and preservation of the environment for the public benefit by increasing the number of opportunities for households to participate in waste re-use through donations of re-useable furniture and electrical domestic appliances that would otherwise go to landfill sites.

We collect donations of furniture and domestic appliances from members of the public and offer them to disadvantaged people at very low cost. We help to overcome some of the economic barriers that exclude this target group, through poverty, from obtaining these goods from traditional outlets. We improve the quality of life of both individuals and families who are in need of essential household furniture and domestic appliances. We offer genuine work experience placements to volunteers, many of whom are long term unemployed. Placements are a 'bridge back to work' and we provide recent work history for CV's and up to date work references.

#### **Review of activities and achievements**

This has been a very difficult year for the charity due to the effects of COVID 19. We were closed for the collections of furniture and sales to members of the public due to lockdown throughout April, May and early June 2020.

Members of staff were furloughed during this period. However, with the implementation of a thorough risk assessment and strict guidelines for the safety of staff and clients, we were able to resume the delivery of our contract with Lancashire County to provide families who were deemed to be most in need of basic furniture. We supply new and re-used furniture and domestic appliances to successful applicants who are in crisis throughout the boroughs of Burnley, Pendle, Hyndburn, Rossendale and the Ribble Valley.

We were able to continue this work throughout the remainder of the year and were able to help 298 families with a total of 167 children. 153 of these families had been previously homeless and 66 were fleeing domestic violence.

We were closed again to members of the public for deliveries and collections and members of staff were furloughed through half of November 2020 and the whole of January, February and March 2021.

**Trustees' Report For the year ended 31st March 2021  
(Continued)**

During the 7 months that we were open to members of the public we were able to collect nearly 1000 items of furniture and domestic appliances from over 300 households within Burnley and Pendle. A total of 30 tonnes of furniture and domestic appliances were diverted from landfill for community re-use.

We helped over 400 individuals and family households over this reporting period. All our clients struggle to access furniture and domestic appliances because of financial hardship

Obviously these numbers are less than half of what we were able to achieve in the previous year which is due wholly to COVID restrictions and the reluctance of households to open their doors for deliveries and collections for reasons of safety through this very difficult time for everyone.

Despite the challenges presented through COVID our volunteers remained with us throughout the times we were allowed to open to members of the public. The numbers of volunteer placements were consistent with previous years and we had help from one new volunteer during this financial period. Volunteers worked as part of the van crew for the moving of furniture, in administration for the taking of calls and scheduling deliveries and collections and also helped serving customers / clients. All volunteers are helped with social skills and confidence building.

Our figures continue to show that there is still a very real need for project services. Financial poverty still exists within our community and has been exacerbated during this period of lockdown. Financial hardship excludes our client group from buying furniture and domestic appliances through traditional high street / online outlets.

Having re-structured the operation in 2018-2019, we returned to profit in 2019-2020, and we are delighted to have continued this trend in 2020-2021 with a further surplus of £13,683, resulting in a net asset position of £24,191 at the end of the year.

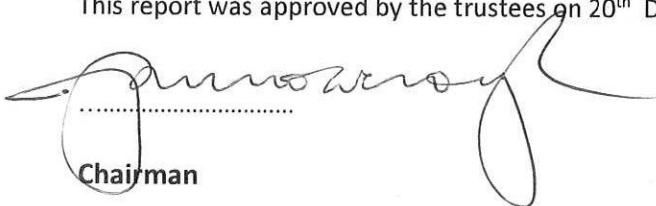
Whilst we generate a significant amount of our income through sales and our Contract with Lancashire County Council we are still reliant on partial grant funding to maintain project services to a level that we can help as many people as possible. We are working hard to secure further grant funding and are confident that we can continue to offer project services during the next financial year.

**Statement of trustees' responsibilities**

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any 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 charity will continue in business.

The trustees recommend that Eric Crimmins FCA remain in office until further notice.

This report was approved by the trustees on 20<sup>th</sup> December 2021, and signed on its behalf by

  
.....  
**Chairman**

## Open Door Furniture Recycling Ltd

### Accountant's Report to the trustees on the unaudited financial statements of Open Door Furniture Recycling Limited.

I report on the financial statements of Open Door Furniture Recycling Limited for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

#### Respective responsibilities of the trustee trustees and auditors

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended: to follow the procedures laid down in the General directions given by the Charity Commission under Section 43(7)(b) of the Act, as amended: and to state whether particular matters have come to my attention..

#### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below:

#### Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- [1] which gives me reasonable cause to believe that in any material respect the requirements
- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

[2] to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Eric Crimmins FCA, 100 Knotts Lane, Colne, Lancashire



20<sup>th</sup> December 2021

**Open Door Furniture Recycling Ltd**

**Statement of financial activities**

**For the year ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
<b>Incoming resources</b>					
Income	2	170,936	1,165	172,101	181,600
<b>Total incoming resources</b>		<b>170,936</b>	<b>1,165</b>	<b>172,101</b>	<b>181,600</b>
<b>Charitable expenditure</b>					
Cost of activities in furtherance of the charity's objects:					
Project	3	122,469		122,469	132,464
Support costs	4	4,773	1,165	5,938	10,340
Management and admin	5	30,011	0	30,011	20,338
<b>Total charitable expenditure</b>		<b>157,253</b>	<b>1,165</b>	<b>158,418</b>	<b>163,142</b>
<b>Surplus from charitable activities</b>		<b>13,683</b>	<b>0</b>	<b>13,683</b>	<b>18,458</b>
<b>Total funds brought forward</b>		<b>10,508</b>	<b>0</b>	<b>10,508</b>	<b>-7,950</b>
<b>Total funds carried forward</b>		<b>24,191</b>	<b>0</b>	<b>24,191</b>	<b>10,508</b>

The notes on pages 8 to 13 form an integral part of these financial statements.

Open Door Furniture Recycling Ltd

Balance sheet  
as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		4,708		6,278
<b>Current assets</b>					
Debtors	9	15,278		7,099	
Stock	10	0		0	
Cash at bank and in hand		36,545		40,875	
		<u>51,823</u>		<u>47,975</u>	
Creditors: amounts falling due within one year	11	-11,814		-22,226	
Net current (liabilities)/assets			40,009		25,749
<b>Total assets less current liabilities</b>			<u>44,717</u>		<u>32,027</u>
Long-Term Liabilities	12		-20,526		-21,519
<b>Net assets</b>			<u>24,191</u>		<u>10,508</u>
<b>Funds</b>					
Unrestricted funds	13		24,191		10,508
Restricted funds	14				0
			<u>24,191</u>		<u>10,508</u>

The trustees' statements required by Sections 475(2) and (3) are shown on the following page, which forms part of this Balance Sheet.

The notes on pages 8 to 13 form an integral part of these financial statements.

**Open Door Furniture Recycling Ltd**

**Trustees' statements required by Section 249B(4)**

**for the year ended 31 March 2021**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2021 and

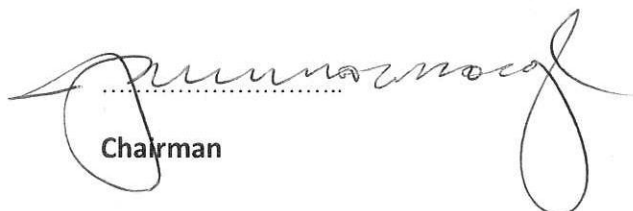
(c) that we acknowledge our responsibilities for:

(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006, and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board on 20th December 2021, and signed on its behalf by



Chairman



Vice-Chair

**The notes on pages 8 to 12 form an integral part of these financial statements**

## Open Door Furniture Recycling Ltd

### Notes to the accounts for the year ended 31<sup>st</sup> March 2021

#### 1. Accounting policies

##### 1.1. Accounting convention

The financial statements are prepared under the historical cost convention and follow the recommendations in 'Accounting and Reporting by Charities: Statement of Recommended Practice' issued in October 2000.

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

##### 1.2. Incoming resources

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

##### 1.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

##### 1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery	-	25% reducing balance
Fixtures, fittings and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

##### 1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the SOFA over the employees' service lives on the basis of a constant percentage of earnings.

## Open Door Furniture Recycling Ltd

### Notes to the Financial Statements for the year to 31 March 2021

#### 2 Income

##### Grants (Restricted Funds)

	2021	2020
	£	£
Big Lottery Fund	1,165	2,094
	<hr/>	<hr/>
	1,165	2,094

##### Other Income (Unrestricted funds )

	2021	2020
	£	£
Garfield Weston	15,000	15,000
Furniture Sales / Delivery Charges	29,058	31,912
Recycling Credits		3,749
COVID / Furlough Grants	20,247	
LCC Covid Grant	10,000	
Lancashire County Council - Service Level Agreement	96,631	122,164
Other donation		6,680
	<hr/>	<hr/>
	170,936	179,506

**Open Door Furniture Recycling Ltd**

**Notes to the Financial Statements for the year to 31 March 2021**

<b>3 Costs of activities in furtherance of the objects of the charity</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cost of Goods Sold	79,423	92,807
Employment Costs	14,088	9,514
Rent	12,000	6,600
Heat, Light, Power and Water	1,211	2,780
Insurance	3,409	3,186
Volunteer Expenses and subsistence	3,038	5,573
Equipment Hire	1,248	1,456
Training Costs		0
Protective Clothing Costs	495	246
Advertising/Publicity		
Vehicle Costs	6,723	8,760
Workshop Materials	221	301
Warehouse Materials	58	382
Equipment Repairs and renewals	555	861
	<u>122,469</u>	<u>132,464</u>
<b>4 Support Costs</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>
Employment Costs		0
Office Stationery / Printing/Postage	617	977
Office Machine Maintenance		
Cleaning	444	722
Telephone / Internet	904	2,785
Sundries	416	92
Premises Expenses	1,987	3,670
Depreciation	1,570	2,094
	<u>5,938</u>	<u>10,340</u>
<b>5 Management and administration</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Employment Costs	28,734	17,718
Professional Fees	639	653
Bank Charges and Interest	638	1,967
	<u>30,011</u>	<u>20,338</u>

## Notes to the Financial Statements for the year to 31 March 2021

### 6 Operating gain

	2021	2020
	£	£
Operating gain is stated after charging:		
Depreciation and other amounts written off tangible assets	1,570	2,094
<b>Employment Costs</b>		
Wages and salaries	40,602	25,825
Redundancy	0	0
Social security costs		
Other pension costs	2,220	1,408
	<u>42,822</u>	<u>27,232</u>

### 7 Pension Costs

The pension charge represents contributions due from the company and amounts to £2,220 including provisions made for pension arrears (2020 = £1,408)

### 8 Tangible fixed assets

	Fittings and Equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2020	23,411	27,484	50,895
Additions			0
Disposals			0
At 31 March 2021	<u>23,411</u>	<u>27,484</u>	<u>50,895</u>
<b>Depreciation</b>			
At 1 April 2020	21,793	22,825	44,618
Provided in the year	405	1,164	1,569
Disposals			0
At 31 March 2021	<u>22,198</u>	<u>23,989</u>	<u>46,187</u>
<b>Net book values</b>			
At 31 March 2021	<u>1,214</u>	<u>3,495</u>	<u>4,708</u>
At 31 March 2020	<u>22,198</u>	<u>23,989</u>	<u>6,277</u>

**Open Door Furniture Recycling Ltd**

**Notes to the Financial Statements for the year to 31 March 2021**

<b>9 Debtors</b>		<b>2021</b>	<b>2020</b>
		£	£
Debtors, Prepayments and funding due		15,278	7,099
<b>10 Stock</b>			
Stock is valued by the Directors at the lower of cost and net realisable value		0	0
<b>11 Creditors: amounts falling due within one year</b>			
Accruals and Accounts Payable		10,720	4,967
Deferred Income		1,094	17,259
		11,814	22,226
<b>12 Creditors: amounts falling due beyond one year</b>			
Restructuring Costs		9,721	9,721
Pension Arrears		10,805	11,798
		20,526	21,519

**13 Unrestricted Funds**

These arise from activities such as sales of furniture, delivery charges, recycling credits, bank interest, and grants / donations for "general running costs"

**14 Restricted Funds**

	£	£	£	£
	01/04/2020	Incoming	Outgoing	31/03/2021
Big Lottery Fund	0	1,165	-1,165	0
	0	1,165	-1,165	0

**Purposes of restricted funds**

These are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. These funds were provided on defrayed basis.

**15 Number of employees**

The average monthly numbers of employees (including the trustees) during the year were:		<b>2021</b>	<b>2020</b>
		<b>Number</b>	<b>Number</b>
Work staff		2	2
Volunteer		14	14
Trustees		3	3
		19	19