

GREEN DOOR

England & Wales · Charity number 1168437

Details

Status Registered

Legal form CIO

Registered 2016-07-26

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

Contact

Address Green Door
Westport Lake Road
Stoke-On-Trent
ST6 4RZ

Phone 01782 810040

Email info@green-door.org.uk

Website www.green-door.org.uk

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR AGE, INFIRMITY OR DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Green Door is for everyone and provides accessible activities encouraging the use of our local green spaces. Our aim is to help reduce loneliness and isolation in our communities. We offer accessible and adapted cycling for 11 months of the year with seasonal canoeing/kayaking and archery. We also deliver monthly history walks and talks. Green Door is volunteer-led with 2 staff in support.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- Staffordshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£94,000	£86,000	-	-
2023-08-31	£91,785	£91,853	-	-
2022-08-31	£36,000	£76,988	-	-
2021-08-31	£109,709	£68,309	-	-
2020-08-31	£105,669	£78,748	-	-

Trustees

Name	Role	Appointed
Claire Reader		2025-04-02
Dave Hargreaves		2021-11-17
Graham Edward Lamb		2025-04-02

GREEN DOOR

England & Wales - Charity number 1168437

Accounts

Green Door
Annual Report and Financial Statements
Year Ended 31 August 2024

Charity registration number: 1168437

Green Door

Year Ended 31 August 2024

Annual Report and Financial Statements

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Green Door

Year Ended 31 August 2024

Charity Reference and Administrative Details

Charity registration number	1168437
Trustees	R Lane D Harding A Royall J Cooper C Taylor D Hargreaves S Foulkes
Treasurer	S Foulkes
Charity official address	Westport Lake Westport Road Stoke on Trent ST6 4RZ
Independent examiner	Thursfields Accountancy Limited Trent House 234 Victoria Road Stoke on Trent ST4 2LW
Bankers	Lloyds Bank plc

Green Door

Year Ended 31 August 2024

Trustees Annual Report

The trustees present their report and the independently examined financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

Green Door has been a Charitable Incorporated Organisation since 26 July 2016. It was established under the constitution which defines its aims, objectives, and powers. The trustees have specific duties to oversee the correct administration of the organisation's activities.

Trustees of the charity

Trustees are elected by the membership. New trustees may be co-opted during the year but must be formally elected at the next AGM. Trustees are elected to serve for a term of one year. They may stand for re-election at the end of their term. Applications or nominations for trustees are welcome at any point during the year. Applications are screened by the project coordinator before being presented to the board for consideration. An invitation to attend a board meeting is extended to prospective members prior to any decision being made.

The trustees who have served during the year and since the year end were as follows:

R Lane
D Harding
A Royall
J Cooper
C Taylor
D Hargreaves
S Foulkes

The trustees meet twelve times a year on a monthly basis. Their role covers the specific areas of governance, financial accountability, scrutiny and business planning and development.

Volunteers are central to the delivery of Green Door's objectives. They are enabled by a small group of staff.

No fee or out of pocket expense was paid to any trustee during the year.

C Taylor resigned as trustee after the end of the financial year.

Objectives, activities, and public benefit

To provide and support the provision of facilities in the interest of social welfare for recreation by reason of their age, infirmity, or disability, with the aim of improving their quality of life.

Green Door aims to provide accessible activities encouraging the use of green space and the outdoors locally, providing cycling, canoeing, and kayaking, archery and guided walks and talks.

Green Door provides activities to enhance and improve the health of its beneficiaries and to reduce loneliness and isolation in the community. The activities are based on the principle of accessibility; believing the three pillars of this are cost, time, and equipment.

Green Door

Year Ended 31 August 2024

Trustees Annual Report

Strategic Report

Achievements and performance

The trustees have a responsibility to identify, assess and manage risks to the charity. There is no immediate concern with regard to Green Door's financial robustness. Demand for the activities remain high along with good sources of other income. Green Door is able to move ahead and plan for the future with confidence. The successful National Lottery Community Fund grant application has meant employees have been retained, which enables the organisation to plan and meet its objectives, giving structure and stability in day-to-day activities.

Financial review (including reserves policy)

The total income for the year was £94,569 and total expenditure £86,136, giving a net gain for the year of £8,433. The total funds on 31 August 2024 were £107,563 of which £13,622 was restricted.

Currently the level of free reserves is agreed at £15,000.

Plans for future periods

Areas of focus for the coming year and the future are:

- To increase income.
- To increase accessibility.
- To increase awareness of Green Door.

Trustees' responsibilities

The trustees are responsible for ensuring that the financial statements are prepared giving a true and fair view and which have been prepared in accordance with the Charities Act 2011.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and apply them consistently,
- Make judgements and accounting estimates that are reasonable and prudent,
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the CIO will continue in business.

The trustees are responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for ensuring that the CIO complies with the laws and regulations that apply to its activities, and for preventing non-compliance and for detecting any that occurs.

Declaration

The trustees declare that they have approved the Trustee's report above and the accompanying financial statements.

For and on behalf of all the trustees on

pp. *D Harding*

.....
D Harding
Chair

27.11.24

.....
Date

Green Door

Year Ended 31 August 2024

Independent Examiners Report to the Trustees

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 August 2024 which are set out on pages 5 to 14.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of our examination of the charity's accounts carried out under section 145 of the Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Thursfields Accountancy Limited
Chartered Accountants

Business Lodge
Trent House
234 Victoria Road
Stoke on Trent
Staffordshire
ST4 2LW

14 October 2024



Green Door

Year Ended 31 August 2024

Statement of Financial Activities

		Unrestricted funds	Restricted funds	2024 Total	2023 Total
	Note	£	£	£	£
Income from:					
Donations	2	3,206	62,275	65,481	72,487
Charitable activities	3	29,088	-	29,088	19,298
Total income		32,294	62,275	94,569	91,785
Expenditure on:					
Charitable activities	4	14,618	71,518	86,136	91,853
Total expenditure		14,618	71,518	86,136	91,853
Net income		17,676	(9,243)	8,433	(68)
Transfers between funds		-	-		
Net movement in funds		17,676	(9,243)	8,433	(68)
Reconciliation of funds:					
Total funds brought forward		76,265	22,865	99,130	99,198
Total funds carried forward	11	93,941	13,622	107,563	99,130

All income and expenditure derive from continuing activities.

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

Green Door

Year Ended 31 August 2024

Balance Sheet

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	28,153	24,838
Current assets			
Debtors	9	2,848	2,811
Cash at bank and in hand		78,524	73,129
		<hr/>	<hr/>
		81,372	75,940
Creditors: amounts falling due within one year	10	1,963	1,648
		<hr/>	<hr/>
Net current assets		79,409	74,292
		<hr/>	<hr/>
Net assets		107,562	99,130
		<hr/>	<hr/>
Charity Funds			
Restricted funds	11	13,622	22,865
Unrestricted funds	11	93,940	76,265
		<hr/>	<hr/>
Total charity funds	11	107,562	99,130
		<hr/>	<hr/>

The financial statements were approved and authorised for issue by the Board of Trustees on _____

Signed on behalf of the board of trustees.

RP 
D Harding, Trustee

27.11.24
Date

The notes on pages 7 to 14 form part of these financial statements.

Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

1 Summary of significant accounting policies

(a) General information and basis of preparation

Green Door is a Charitable Incorporated Organisation (CIO). In the event of the charity being wound up the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The nature of the charity's operations and principal activities are described in the Trustee's Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

(c) Income recognition (continued)

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes all direct and indirect costs of delivering the objectives of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Furniture, equipment and other	20% net book value per annum
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Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations

	2024 £	2023 £
Grants	62,275	66,907
Other donations	3,206	5,580
	<hr/>	<hr/>
	65,481	72,487

Income from donations was £65,481 (2023 - £72,487) of which £62,275 (2023 - £61,732) was attributable to restricted and £3,206 (2023 - £10,755) was attributable to unrestricted funds.

Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

3 Income from charitable activities

	2024 £	2023 £
In house activities	26,968	16,262
Contracts income	-	-
Outreach work	-	-
Outsourced activities	1,883	1,260
Membership fees and rent income	237	1,776
	<u>29,088</u>	<u>19,298</u>

Income from charitable activities was £29,088 (2023 - £19,298) of which £29,088 (2023 - £19,298) was attributable to unrestricted funds.

4 Analysis of expenditure on charitable activities

	2024 £	2023 £
Staff costs	48,548	47,922
Management costs	195	183
Volunteer costs	5,494	6,775
Hub costs	3,292	4,084
Activity costs	7,816	11,515
Publicity and promotion costs	582	922
Outreach costs	-	24
Sundry costs	1,239	935
Professional fees	3,993	3,366
Depreciation	5,689	5,684
Profit or loss on disposal of assets	-110	2,554
Motor vehicle expenses	2,318	1,904
Premises expenses	7,080	5,985
	<u>86,136</u>	<u>91,853</u>

£71,518 (2023 - £63,758) of the above costs were attributable to restricted funds. £14,618 (2023 - £28,025) of the above costs were attributable to unrestricted funds.

5 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,112 (2023 - £1,080).

6 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

The trustees did not have any expenses reimbursed during the year (2023 - £Nil).

Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

7 Staff costs

The total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	46,023	47,148
Pension costs	2,525	774
	<u>48,548</u>	<u>47,922</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The average number of employees during the was 2 (2023 – 3).

8 Tangible fixed assets

	Fixtures, Equipment & other £
Cost or valuation:	
At 1 September 2023	58,299
Additions	9,004
Disposals	-
Revaluation	-
At 31 August 2024	<u>67,303</u>
Depreciation:	
At 1 September 2023	33,461
Charge for the year	5,689
Impairment	-
Revaluation	-
Eliminated on disposals	-
At 31 August 2024	<u>39,150</u>
Net book value:	
At 31 August 2023	<u>24,838</u>
At 31 August 2024	<u>28,153</u>

The fixtures, equipment and other above at £67,303 include £4,445 stated at valuation on acquisition.

Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

9 Debtors	2024	2023
	£	£
Trade debtors	110	35
Other debtors	13	251
Prepayments and accrued income	2,725	2,525
	<u>2,848</u>	<u>2,811</u>

10 Creditors: amounts falling due within one year.

	2024	2023
	£	£
Trade creditors	-	325
Accruals and deferred income	1,963	1,323
	<u>1,963</u>	<u>1,648</u>

11 Fund reconciliation

Unrestricted funds

Unrestricted funds are represented by:

	2024	2023
	£	£
Fixed assets	14,531	7,405
Net Current assets	79,409	68,860
	<u>93,940</u>	<u>76,265</u>

Unrestricted funds include the following designated funds:

	2024	2023
	£	£
Minimum reserve fund	15,000	15,000

Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

Fund reconciliation (continued)

Restricted funds

	Balance at 2023 £	Income £	Expenditure £	Transfer £	Balance at 2024 £
Cycle fund	392		78		314
Bikes	2,703		419		2,285
Visual Media Club	951		174		777
<u>Wheels Turning</u>					
- Salaries	-		-		-
- Travel	-		-		-
- Consultancy	328		66		263
- Volunteers	-		-		-
- Outdoor activities	9,166		1,731		7,435
CIF Moving Together	4,537		1,990		2,547
Reaching Communities	-		-		-
Groundwork	400		400		-
Scope	2,085		2,085		-
Know your neighbourhood	2,300	5,050	7,350		-
CIF – 21 st Century Project		57,225	57,225		-
	22,862	62,275	71,518		13,622

Restricted funds are represented by:

	2024 £	2023 £
Fixed assets	13,622	17,432
Net Current assets	-	5,433
	13,622	22,865

Fund descriptions

The Cycle Fund

An amount of money carried forward from the initial funding for the continuation of the services.

The Bikes and Flooring Fund

Stoke on Trent City Council Community Investment Fund granted a sum of money to purchase office flooring and contribute to new cycles.

The Wheels Turning Fund

A contribution by The Big Lottery towards spectator areas of the charity. This project has now been closed off.

Green Door

Year Ended 31 August 2024

Notes to the Financial Statements

Fund reconciliation (continued)

The CIF 2022 'Moving Together'

This fund was for equipment to support the charity's accessible activities.

Reaching Communities

The National Lottery Community Fund awarded Green Door a partially funded project grant for core costs running until 31st August 2025.

Groundworks

This money funded Green Door's History Walks and Talks programme.

Scope

Funds were awarded over a 2-year period to offer fully funded activity sessions to individuals and groups.

The National Lottery Community Fund – Know Your Neighbour

An extension of Reaching Communities funding to specifically focus on groups of hard-to-reach disabled service users.

12 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2024	2023
	£	£
Financial assets measured at amortised cost	2,835	2,811
Financial liabilities measured at amortised cost	1,963	1,648

GREEN DOOR

England & Wales - Charity number 1168437

Accounts

Green Door
Annual Report and Financial Statements
Year Ended 31 August 2023

Charity registration number: 1168437

Green Door

Year Ended 31 August 2023

Charity Reference and Administrative Details

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J Cooper
C Taylor
D Hargreaves
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Financial review (including reserves policy)

The total income for the year was £91,785 and total expenditure £91,853, giving a net deficit for the year of (£68). The total funds on 31 August 2023 were £99,130 of which £22,865 was restricted.

Currently the level of free reserves is agreed at £15,000.

Plans for future periods

Areas of focus for the coming year and the future are:

- To increase income.
- To increase accessibility.
- To increase awareness of Green Door.

Trustees' responsibilities

The trustees are responsible for ensuring that the financial statements are prepared giving a true and fair view and which have been prepared in accordance with the Charities Act 2011.

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The trustees are responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for ensuring that the CIO complies with the laws and regulations that apply to its activities, and for preventing non-compliance and for detecting any that occurs.

Declaration

The trustees declare that they have approved the Trustee's report above and the accompanying financial statements.

For and on behalf of all the trustees on 22.01.24

D. Harding.....
D Harding
Chair

22/01/24.....
Date

Green Door

Year Ended 31 August 2023

Independent Examiners Report to the Trustees

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Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Thursfields Accountancy Limited
Chartered Accountants

Business Lodge
Trent House
234 Victoria Road
Stoke on Trent
Staffordshire
ST4 2LW

15 January 2024

Green Door

Year Ended 31 August 2023

Statement of Financial Activities

		Unrestricted funds	Restricted funds	2023 Total £	2022 Total £
	Note	£	£	£	£
Income from:					
Donations	2	10,755	61,732	72,487	11,798
Charitable activities	3	19,298	-	19,298	24,368
Total income		30,053	61,732	91,785	36,166
Expenditure on:					
Charitable activities	4	28,095	63,758	91,853	76,988
Total expenditure		28,095	63,761	91,853	76,988
Net income		1,958	(2,026)	(68)	(40,822)
Transfers between funds		26,329	(26,329)		
Net movement in funds		28,287	(28,355)	(68)	(40,822)
Reconciliation of funds:					
Total funds brought forward		47,978	51,220	99,198	140,020
Total funds carried forward	11	76,265	22,865	99,130	99,198

All income and expenditure derive from continuing activities.

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

Green Door

Year Ended 31 August 2023

Balance Sheet

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	24,838	26,690
Current assets			
Debtors	9	2,811	935
Cash at bank and in hand		73,129	73,658
		<hr/>	<hr/>
		75,940	74,593
Creditors: amounts falling due within one year	10	1,648	2,085
		<hr/>	<hr/>
Net current assets		74,292	72,508
		<hr/>	<hr/>
Net assets		99,130	99,198
		<hr/>	<hr/>
Charity Funds			
Restricted funds	11	22,865	51,220
Unrestricted funds	11	76,265	47,978
		<hr/>	<hr/>
Total charity funds	11	99,130	99,198
		<hr/>	<hr/>

The financial statements were approved and authorised for issue by the Board of Trustees on _____

Signed on behalf of the board of trustees.

D. Harding
.....
D Harding, Trustee

22/01/24
.....
Date

The notes on pages 7 to 14 form part of these financial statements.

Green Door

Year Ended 31 August 2023

Notes to the Financial Statements

1 Summary of significant accounting policies

(a) General information and basis of preparation

Green Door is a Charitable Incorporated Organisation (CIO). In the event of the charity being wound up the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The nature of the charity's operations and principal activities are described in the Trustee's Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Green Door

Year Ended 31 August 2023

Notes to the Financial Statements

(c) Income recognition (continued)

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes all direct and indirect costs of delivering the objectives of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Furniture, equipment and other	20% net book value per annum
--------------------------------	------------------------------

Green Door

Year Ended 31 August 2023

Notes to the Financial Statements

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

(j) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(k) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations

	2023 £	2022 £
Grants	66,907	3,448
Other donations	5,580	8,350
	<u>72,487</u>	<u>11,798</u>

Income from donations was £72,487 (2022 - £11,798) of which £61,732 (2022 - £7,350) was attributable to restricted and £10,755 (2022 - £4,448) was attributable to unrestricted funds.

Green Door

Year Ended 31 August 2023

Notes to the Financial Statements

3 Income from charitable activities

	2023 £	2022 £
In house activities	16,262	15,572
Contracts income	-	5,148
Outreach work	-	2,525
Outsourced activities	1,260	613
Membership fees and rent income	1,776	510
	<u>19,298</u>	<u>24,368</u>

Income from charitable activities was £19,298 (2022 - £24,368) of which £19,298 (2022 - £24,368) was attributable to unrestricted funds.

4 Analysis of expenditure on charitable activities

	2023 £	2022 £
Staff costs	47,922	47,460
Management costs	183	135
Volunteer costs	6,775	3,174
Hub costs	4,084	4,631
Activity costs	11,515	6,876
Publicity and promotion costs	922	80
Outreach costs	24	-
Sundry costs	935	320
Professional fees	3,366	4,196
Depreciation	5,684	6,012
Profit or loss on disposal of assets	2,554	222
Motor vehicle expenses	1,904	-
Premises expenses	5,985	3,882
	<u>91,853</u>	<u>76,988</u>

£63,758 (2022 - £57,534) of the above costs were attributable to restricted funds. £28,025 (2022 - £19,454) of the above costs were attributable to unrestricted funds.

5 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £1,080 (2022 - £1,625).

6 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022 - £Nil).

The trustees did not have any expenses reimbursed during the year (2022 - £Nil).

Green Door

Year Ended 31 August 2023

Notes to the Financial Statements

7 Staff costs

The total staff costs were as follows:

	2023 £	2022 £
Wages and salaries	47,148	46,404
Pension costs	774	1,056
	<u>47,922</u>	<u>47,460</u>

No employees received total employee benefits (excluding employer pension costs) of more than £60,000.

The average number of employees during the was 3 (2022 – 4).

8 Tangible fixed assets

	Fixtures, Equipment & other £
Cost or valuation:	
At 1 September 2022	55,835
Additions	6,977
Disposals	4,513
Revaluation	-
At 31 August 2023	<u>58,299</u>
Depreciation:	
At 1 September 2022	29,145
Charge for the year	5,684
Impairment	-
Revaluation	-
Eliminated on disposals	1,368
At 31 August 2023	<u>33,461</u>
Net book value:	
At 31 August 2022	<u>26,690</u>
At 31 August 2023	<u>24,838</u>

The fixtures, equipment and other above at £58,299 include £4,445 stated at valuation on acquisition.

Green Door

Year Ended 31 August 2023

Notes to the Financial Statements

Fund reconciliation (continued)

Restricted funds

	Balance at 2022 £	Income £	Expenditure £	Transfer £	Balance at 2023 £
Cycle fund	489		97		392
Bikes	3,227		524		2,703
CIF 21 st Century	2,342		1,602	-211	951
Training/instruction	2,391		-	2,391	-
<u>Wheels Turning</u>					
- Salaries	14,348		-	14,348	-
- Travel	1,480		-	1,480	-
- Consultancy	2,703		82	2,293	328
- Volunteers	215		74	141	-
- Outdoor activities	14,258		1,441	3,651	9,166
Photo awards for all	4,063		1,827	2,236	-
CIF Moving Together	5,704		1,167		4,537
Reaching Communities		55,082	55,082		-
Groundwork		1,000	600		400
Scope		2,900	815		2,085
Know your neighbourhood		2,750	450		2,300
	51,220	61,732	63,761	26,329	22,862

Unrestricted funds are represented by:

	2023 £	2022 £
Fixed assets	17,432	23,491
Net Current assets	5,433	27,729
	22,865	51,220

Fund descriptions

The Cycle Fund

An amount of money carried forward from the initial funding for the continuation of the services.

The Bikes and Flooring Fund

Stoke on Trent City Council Community Investment Fund granted a sum of money to purchase office flooring and contribute to new cycles.

The Wheels Turning Fund

A contribution by The Big Lottery towards spectator areas of the charity. This project has now been closed off.

Green Door

Year Ended 31 August 2023

Notes to the Financial Statements

Fund reconciliation (continued)

The Training and Instruction Fund

Sport England funded archery training. This project has now been closed off.

Awards for All

The photography project was closed following covid lockdowns. It was decided by the board of trustees that Green's Door's liability was too great.

The CIF 2022 'Moving Together'

This fund was for equipment to support the charity's accessible activities.

Reaching Communities

The National Lottery Community Fund awarded Green Door a partially funded project grant for core costs running until 31st August 2025.

Groundworks

This money funded Green Door's History Walks and Talks programme.

Scope

Funds were awarded over a 2-year period to offer fully funded activity sessions to individuals and groups.

The National Lottery Community Fund – Know Your Neighbour

An extension of Reaching Communities funding to specifically focus on groups of hard-to-reach disabled service users.

12 Financial instruments

The carrying amounts of the charity's financial instruments are as follows:

	2023	2022
	£	£
Financial assets measured at amortised cost	2,811	935
Financial liabilities measured at amortised cost	1,648	-

GREEN DOOR

England & Wales - Charity number 1168437

Accounts

Charity Registered Number: 1168437



GREEN DOOR
TRUSTEES ANNUAL REPORT
AND
ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

djhmittenc Clarke.co.uk

01782 279615 • info@djhmittenc Clarke.co.uk
The Glades • Festival Way • Stoke-on-Trent • Staffordshire • ST1 5SQ

DJH Mitten Clarke is a trading name of DJH Mitten Clarke Limited. Registered in England and Wales No. 03451690.
A list of our directors and their qualifications can be viewed at our registered office.

GREEN DOOR
CONTENTS OF THE TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

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GREEN DOOR
CHARITY INFORMATION

Charity name	Green Door
Registered Charity No	1168437
Registered date	26 July 2016
Charity Trustees	Alex Royall Denise Harding (Chair) (Co-opted 17/01/22) Ros Lane Rev. Jill Cooper Colin Taylor Dave Hargreaves (Co-opted 17/11/2021) Mark McIntosh (Resigned 17/01/2022) Helen McIntosh (Resigned 09/12/2021) Stuart McIntosh (Resigned 09/12/2021)
Treasurer	Sue Foulkes (Co-opted 17/01/2022)
Charity official address	Green Door Hub Westport Lake Road Stoke on Trent Staffordshire ST6 4RZ
Bankers	Lloyds Bank plc 6 Market Place Blandford Forum DT11 7EE
Independent examiner	DJH Mitten Clarke Limited The Glades Festival Way Festival Park Stoke on Trent Staffordshire ST1 5SQ

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022

Green Door's Board of Trustees present the annual Report and financial statements for the year ending 31st August 2022. Reports and financial statements contained within have been prepared in accordance with all the relevant Charity Commission guidance and comply with the CIO's Constitution and the Charities' Act 2011.

Charitable Aims and Objectives

To provide and support the provision of facilities in the interests of social welfare for recreation by reason of their age, infirmity or disability, with the aim of improving their quality of life.

Green Door aims to provide accessible activities encouraging the use of green space and the outdoors locally. Providing cycling, canoeing and kayaking, archery and guided walks and talks.

Structure, governance and management

Constitution

Green Door has been a Charitable Incorporated Organisation since 26 July 2016. It was established under constitution which defines its aim, objectives and powers. The Trustees have specific duties to oversee the correct administration of the organisations activities.

Members' liability

In the event of the CIO being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Payments

No fees or any out of pocket expenses were paid to and trustees during the year.

Trustee selection methods

Trustees are elected by the membership. New trustees may be co-opted during the year but must be formally elected at the next AGM. Trustees are elected to serve for a term of one year. They may stand for re-election at the end of their term.

Applications or nominations for trustees are welcome at any point during the year. Applications are screened by the Project Coordinator before being presented to the board for consideration. An invitation to attend a board meeting is extended to prospective members, prior to any decision being made.

Organisational structure

The Trustees meet 12 times a year on a monthly basis. Their role covers the specific areas of governance, financial accountability, scrutiny and business planning and development.

Volunteers are central to the delivery of Green Door's objectives. They are enabled by a small group of staff.

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022
CONTINUED

Activities and Public benefit

With regard to the guidance set out by the Charity Commission on public benefit, Green Door provides activities to enhance and improve the health of our beneficiaries and reduce loneliness and isolation in our communities. Our activities are based on the principle of accessibility. Green Door believes the three pillars of this are cost, time and equipment.

Future plans

Areas of focus for the coming year and the future are:

- To increase income.
- To increase accessibility.
- To relaunch our three main activities to re-engage with many who have become isolated as a consequence of the pandemic.
- To review our marketing strategies to increase awareness of Green Door.

Trustees' consideration and management of major risks

The trustees have a responsibility to identify, assess and manage risks to the charity. There is no immediate concern with regard to Green Door's financial robustness. Demand for our activities is higher than ever and with other revenue streams strong, Green Door is able to move ahead and plan for the future with confidence. A successful application for three years of funding from the National Lottery Community Fund has also meant that by retaining employees for at least a further three years, enables the organisation to plan and meet its objectives, giving structure and stability in day-to-day activities.

Review of financial position and affairs

The total income for the year was £36,166 and total expenditure £76,988, giving a net deficit for the year of (£40,822). The total funds at 31 August 2022 were £99,198, of which £51,220 was restricted.

Reserves policy

Currently the level of free reserves is agreed at £10,000. The Board are minded to increase this year-on-year. A motion was carried recently to increase this to £15,000.

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2022
CONTINUED

Statement of trustees' responsibilities

The trustees are responsible for ensuring that financial statements are prepared giving a true and fair view of the affairs of Green Door including the incoming resources and expenditure in compliance with the Charities act 2011.

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Statement of Recommended Practice (SORP – Accounting and Reporting by Charities).
- Make reasonable and sound financial judgements and estimates.
- Keep adequate records that disclose with reasonable accuracy at any time the financial position of the CIO.
- Safeguard the assets of the CIO, including taking reasonable steps for the prevention and detection of fraud or other irregularities.
- Prepare the statements on the on-going concern basis, unless it is inappropriate to presume the CIO will continue.

Declaration

The trustees declare that they have approved the trustees' report above and the accompanying financial statements.

For and on behalf of all the trustees on 22/2/23..

D. Harding.....
Denise Harding
Chair

22/02/23.....
Date

GREEN DOOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES'

We report on the accounts for the Charity for the year ended 31 August 2022 which are set out on pages 6-15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. 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 the seeking of 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 our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Glades
Festival Way
Festival Park
Stoke on Trent
Staffordshire
ST1 5SQ

29/3/23

DJH Mitten Clarke

DJH MITTEN CLARKE LIMITED

Chartered Accountants

GREEN DOOR
STATEMENT OF FINANCIAL ACTIVITES
FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds	2021 Total Funds £
Income from:					
Donations	2	4,448	7,350	11,798	93,763
Charitable activities	3	24,368	-	24,368	15,946
Total income		28,816	7,350	36,166	109,709
Expenditure on:					
Charitable activities	4	19,454	57,534	76,988	68,309
Total expenditure		19,454	57,534	76,988	68,309
Net income		9,362	(50,184)	(40,822)	41,400
Net movement in funds		9,362	(50,184)	(40,822)	41,400
Fund balances at 1 September 2021		38,616	101,404	140,020	98,620
Fund balances at 31 August 2022	10	47,978	51,220	99,198	140,020

GREEN DOOR
BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	2022 Total £	2021 Total £
Fixed Assets			
Tangible Assets	7	26,690	25,449
Current Assets			
Debtors	8	935	1,853
Cash at bank and in hand		<u>72,658</u>	<u>115,119</u>
		74,593	116,972
Creditors: amounts falling due within one year			
Creditors	9	<u>2,085</u>	<u>2,401</u>
Net current assets		<u>72,508</u>	<u>114,571</u>
Total assets		<u>99,198</u>	<u>140,020</u>
Funds			
Unrestricted	10	47,978	38,616
Restricted	10	<u>51,220</u>	<u>101,404</u>
		<u>99,198</u>	<u>140,020</u>

The financial statements were approved by the board of trustees and authorised for issue on
and are signed on its behalf by:

D. Harding
.....
Denise Harding
Trustee

Julian Perks
.....
Julian Perks
Project Coordinator

A. Royall
.....
Alex Royall
Trustee

Sue Foulkes
.....
Sue Foulkes
Treasurer

Colin G Taylor
.....
Colin G Taylor
Trustee

6th March '23
.....
Date

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1. Accounting policies

1.1 Accounting convention

Green Door is a charitable incorporated organisation. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The nature of the charity's operations and principal activities are described in the Trustee's Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1.3 Income recognition cont...

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in assets and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Income from charitable activities represents the provision of activities in furtherance of the charity's objects.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes all direct and indirect costs of delivering the objects of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture, equipment and other assets	20% net book value per annum
---------------------------------------	------------------------------

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1.9 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the statement of financial activities.

1.10 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the year of the lease.

1.11 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK tax purposes.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

1.13 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.14 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

1.15 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2. Income from donations

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Other donations	3,448	-	3,448	3,978
Grants	1,000	7,350	8,350	89,785
	4,448	7,350	11,798	93,763

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Membership fees	280	-	280	1,227
In house activities	15,572	-	15,572	8,856
Outsourced activities	613	-	613	84
Outreach work	2,525	-	2,525	5,100
Contracts income	5,148	-	5,148	679
Rent income	230	-	230	-
	24,368	-	24,368	15,946

GREEN DOOR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

4. Cost of charitable activities

	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Staff costs	133	47,327	47,460	34,656
Management costs	135	-	135	369
Volunteer costs	2,759	415	3,174	1,419
Hub costs	3,194	1,437	4,631	6,985
Activity costs	4,172	2,704	6,876	13,753
Publicity and promotion costs	80	-	80	493
Outreach costs	-	-	-	828
Sundry costs	320	-	320	149
Professional fees	4,196	-	4,196	3,295
Depreciation	800	5,212	6,012	6,362
Profit or loss on disposal of assets	-	222	222	-
Premises expenses	3,665	217	3,882	-
	19,454	57,534	76,988	68,309

Amounts payable for the independent examination is £1,625.

5. Staffs costs

	2022 £	2021 £
The staff costs for the year were as follows:		
Wages and salaries	46,404	33,963
Pension costs	1,056	693
	47,460	34,656

No employees had emoluments in excess of £60,000 (2021:Nil)

The average number of employees during the year was:

Administrative	<u>4</u>	<u>4</u>
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GREEN DOOR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

6. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year.

The trustee's expenses reimbursed during the year is NIL (2021: £Nil)

7. Tangible Fixed Assets

	Fixtures and Equipment
Cost and Valuation	£
At 1 September 2021	48,707
Additions	7,474
Disposals	(346)
At 31 August 2022	55,835
 Depreciation	
At 1 September 2021	23,258
Charge for the year	6,011
On disposals	(124)
At 31 August 2022	29,145
 Net Book Value	
At 31 August 2021	25,449
At 31 August 2022	26,690

The fixtures and equipment above at £55,835 include £2,645, stated at valuation on acquisition.

8. Debtors

	2022	2021
	Total	Total
	Funds	Funds
	£	£
Other debtors	935	1,853

9. Creditors: amounts falling due within one year

	2022	2021
	Total	Total
	Funds	Funds
	£	£
Trade creditors	-	728
Accruals	2,085	1,673
	2,085	2,401

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 AUGUST 2022

10. Funds

a. Unrestricted Funds

	2022	2021
	£	£
Unrestricted funds are represented by:		
Fixed assets	3,199	3,460
Net Current assets	<u>44,779</u>	<u>35,156</u>
	<u>47,978</u>	<u>38,616</u>

Unrestricted funds include the following designated funds:

	2022	2021
	£	£
Minimum reserve fund	<u>10,000</u>	<u>7,500</u>

b. Restricted Funds

	2021	Income	Expenditure	2022
	£	£	£	£
Cycle fund	612	-	123	489
Bikes	4,034	-	807	3,227
CIF 21 st Century	4,284	-	1,942	2,342
Training/instruction	2,391	-	-	2,391
Salaries	62,038	-	47,690	14,348
Travel	1,480	-	-	1,480
Consultancy	2,806	-	103	2,703
Volunteers	1,111	-	896	215
Outdoor activities	16,458	-	2,200	14,258
Photo awards for all	6,190	-	2,127	4,063
CIF Moving Together	-	7,350	1,646	5,704
	<u>101,404</u>	<u>7,350</u>	<u>57,534</u>	<u>51,220</u>

	2022	2021
	£	£
Restricted funds are represented by:		
Fixed assets	23,491	21,989
Net current assets	<u>27,729</u>	<u>79,415</u>
	<u>51,220</u>	<u>101,404</u>

The Cycle fund represents monies transferred from the initial Green Door Community Project as a contribution towards the purchase of an accessible cycle.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 AUGUST 2022

11. Funds cont....

The bikes and flooring fund was a contribution by CIF towards capital projects.

The training and instruction fund was a contribution by Sport England towards training costs.

The remaining funds were contributed by the Big Lottery towards spectator areas of the charity as described above.

The photography project was a contribution by the Lottery Awards for All grant.

The CIF 2022 'Moving together' fund was for equipment to support the charity's accessible activities.

12. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2022 £	2021 £
Financial assets measured at amortised cost	935	1,853
Financial liabilities measured at amortised cost	-	728

GREEN DOOR

England & Wales - Charity number 1168437

Accounts

Charity Registered Number: 1168437

**GREEN DOOR
TRUSTEES ANNUAL REPORT
AND
ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021**

GREEN DOOR

**CONTENTS OF THE TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 AUGUST 2021

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the accounts	8-15

GREEN DOOR
CHARITY INFORMATION

Charity name	Green Door
Registered Charity No	1168437
Registered date	26 July 2016
Charity Trustees	Alex Royall Denise Harding (Acting Chair) (Co-opted 17/01/22) Ros Lane Rev. Jill Cooper Colin Taylor Dave Hargreaves (Co-opted 17/11/2021) Mark McIntosh (Resigned 17/01/2022) Helen McIntosh (Resigned 09/12/2021) Stuart McIntosh (Resigned 09/12/2021)
Treasurer	Sue Foulkes (Co-opted 17/01/2022)
Charity official address	Green Door Hub Westport Lake Road Stoke on Trent Staffordshire ST6 4RZ
Bankers	Lloyds Bank plc 6 Market Place Blandford Forum DT11 7EE
Independent examiner	DJH Mitten Clarke Limited The Glades Festival Way Festival Park Stoke on Trent Staffordshire ST1 5SQ

GREEN DOOR

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their Annual Report and financial statement for the year to 31 August 2021. The report and financial statements have been prepared in accordance with all relevant Charity Commission guidance and comply with the CIO's Constitution and the Charities' Act 2011.

Charitable Aims and Objectives

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, with the object of improving their conditions of life.

Green door aims to provide accessible activities encouraging the use of our local green spaces. Our core activity is accessible cycling, providing a range of adapted and standard cycles for use at the park where the hub is based, and we provide further activities to promote health and wellbeing for our community, e.g. guided/themed walks, indoor climbing, gardening, kayaking, history walks and more.

Structure, governance and management

Constitution

Green Door is a Charitable Incorporated Organisation, incorporated on 26 July 2016. It was established under a Constitution which defines its charitable Aims and Objectives and powers. Day to day governance is managed by the Trustees.

Members' liability

In the event of the CIO being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Payments

No fees or any out of pocket expenses were paid to any trustees during the year.

Trustee selection methods

Trustees are elected by the membership – new trustees may be co-opted during the year but must be formally elected at the next AGM. Trustees are elected to serve for a term of one year and retire by rotation. They may stand for re-election at the end of their term.

Applications or nominations for trustees are invited before every AGM. In addition, any interim vacancies are advertised to the whole membership, and additionally in the case of the lay Trustee via various recruitment organisations. The trustees seek to identify and fill any skills gaps with appointments. Potential trustees speak informally with the Chair, and in addition usually attend a meeting before a final decision.

Organisational structure

The trustees oversee the CIO and meet approximately 12 times per year.

Committees and sub-committees are responsible for the implementation of the organisation's strategy and are fully answerable to the trustee. Each committee involves at least one trustee, to enable communication and oversight. The sub-committees are largely composed of volunteer members and meet approximately 12 times per year.

The trustees are accountable to the Green Door's members at Annual General Meetings, and members are permitted at any time to raise issues for consideration or question decisions.

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021
CONTINUED

Activities and Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Green Door works for public benefit by providing activities to enhance and improve the health and reduce isolation in our local communities. We also use our service to help provide community cohesion and provide the activities at a minimal cost to encourage interaction from members of the community on limited incomes.

During the year the main activities related to the aims and for public benefit included: –

- Accessible Cycling
- Guided and themed Walks
- Canoeing and Kayaking

Future plans

The areas for focus during the coming year and further into the future now include: –

- To increase earned income and membership base
- To consolidate and better promote existing activities
- To explore new activities in line with our charity objectives
- To action the Green Door Income and Funding Strategy

Trustees' consideration and management of major risks

The trustees have a responsibility to identify, assess and manage risks to the charity, including financial and other areas. The process for identifying risk has been through ongoing review, assessing risks for every new major decision, ongoing active reflection and by responding to minor issues that have been identified in day to day practice.

The trustees have considered the impact of the Covid 19 pandemic and have implemented ongoing procedures to monitor financial and operational risks. Whilst the charity has had to limit its charitable activities, there is sufficient financial support to ensure continuity and the charity continues to be a going concern.

Review of financial position and affairs

The total income for the year was £109,709 and total expenditure £68,309, giving a net surplus for the year of £41,400. The total funds at 31 August 2021 were £140,020, of which £101,404 was restricted.

Reserves policy

The trustees have examined the requirement for free reserves and consider that, given the nature of Green Doors work, the level of free reserves should be sufficient to cover approximately 3 months expenditure.

There are no funds materially in deficit.

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2021
CONTINUED

Statement of trustees' responsibilities

The trustees are responsible for ensuring that financial statements are prepared which give a true and fair view of the state of affairs of Green Door including the incoming resources and expenditure, and which comply with the Charities' Act 2011. In doing so the trustees need to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the 'SORP' - Statement of Recommended Practice (Accounting and Reporting by Charities)
- make reasonable and sound financial judgments and estimates
- keep adequate records that disclose with reasonable accuracy at any time the financial position of the CIO
- safeguard the assets of the CIO, including taking reasonable steps for the prevention and detection of fraud or other irregularities
- prepare the statements on the ongoing concern basis unless it is inappropriate to presume the CIO will continue.

Declaration

The trustees declare that they have approved the trustees' report above and the accompanying financial statements.

For and on behalf of all the trustees on

.....
Denise Harding
Acting Chair

.....
Date

GREEN DOOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES'

We report on the accounts for the Charity for the year ended 31 August 2021 which are set out on pages 6-15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. 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 the seeking of 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 our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

The Glades
Festival Way
Festival Park
Stoke on Trent
Staffordshire
ST1 5SQ

DJH MITTEN CLARKE LIMITED

Chartered Accountants

.....

GREEN DOOR
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds	2020 Total Funds £
Income from:					
Donations	2	7,271	86,492	93,763	101,799
Charitable activities	3	15,946	-	15,946	3,870
Total income		23,217	86,492	109,709	105,669
Expenditure on:					
Charitable activities	4	18,863	49,446	68,309	78,748
Total expenditure		18,863	49,446	68,309	78,748
Net income		4,354	37,046	41,400	26,921
Net movement in funds		4,354	37,046	41,400	26,921
Fund balances at 1 September 2020		34,262	64,358	98,620	71,699
Fund balances at 31 August 2021	10	38,616	101,404	140,020	98,620

GREEN DOOR
BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	2021 Total £	2020 Total £
Fixed Assets			
Tangible Assets	7	25,449	25,703
Current Assets			
Debtors	8	1,853	1,150
Cash at bank and in hand		115,119	73,188
		116,972	74,338
Creditors: amounts falling due within one year			
Creditors	9	2,401	1,421
Net current assets		114,571	72,917
Total assets		140,020	98,620
Funds			
Unrestricted	10	38,616	34,262
Restricted	10	101,404	64,358
		140,020	98,620

The financial statements were approved by the board of trustees and authorised for issue on
and are signed on its behalf by:

.....
Denise Harding
Trustee

.....
Sue Foulkes
Trustee

.....
Date

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1. Accounting policies

1.1 Accounting convention

Green Door is a charitable incorporated organisation. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The nature of the charity's operations and principal activities are described in the Trustee's Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1.3 Income recognition cont...

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in assets and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Income from charitable activities represents the provision of activities in furtherance of the charity's objects.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes all direct and indirect costs of delivering the objects of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture, equipment and other assets	20% net book value per annum
---------------------------------------	------------------------------

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1.9 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the statement of financial activities.

1.10 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the year of the lease.

1.11 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK tax purposes.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

1.13 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.14 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

1.15 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2. Income from donations

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Other donations	78	3,900	3,978	413
Grants	7,193	82,592	89,785	101,386
	7,271	86,492	93,763	101,799

3. Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Membership fees	1,227	-	1,227	623
In house activities	8,856	-	8,856	2,780
Outsourced activities	84	-	84	350
Outreach work	5,100	-	5,100	-
Contracts income	679	-	679	117
	15,946	-	15,946	3,870

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

4. Cost of charitable activities

	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Staff costs	7,048	27,608	34,656	45,758
Management costs	369	-	369	147
Volunteer costs	1,219	200	1,419	7,518
Hub costs	883	6,102	6,985	2,841
Activity costs	3,659	10,094	13,753	6,226
Publicity and promotion costs	73	420	493	999
Outreach costs	828	-	828	312
Sundry costs	149	-	149	49
Professional fees	3,295	-	3,295	8,114
Depreciation	1,340	5,022	6,362	6,784
	18,863	49,446	68,309	78,748

Amounts payable for the independent examination is £1,590.

5. Staffs costs

	2021 £	2020 £
The staff costs for the year were as follows:		
Wages and salaries	33,963	45,335
Pension costs	693	423
	34,656	45,758

No employees had emoluments in excess of £60,000 (2020:Nil)

The average number of employees during the year was:

Administrative	4	4
----------------	----------	----------

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

6. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year.

The trustee's expenses reimbursed during the year is NIL (2020: £Nil)

7. Tangible Fixed Assets

	Fixtures and Equipment
Cost and Valuation	£
At 1 September 2020	42,599
Additions	6,108
Disposals	-
At 31 August 2021	48,707
Depreciation	
At 1 September 2020	16,896
Charge for the year	6,362
On disposals	-
At 31 August 2021	23,258
Net Book Value	
At 31 August 2020	25,703
At 31 August 2021	25,449

The fixtures and equipment above at £48,707 include £2,645, stated at valuation on acquisition.

8. Debtors

	2021 Total Funds	2020 Total Funds
	£	£
Other debtors	1,853	1,150

9. Creditors: amounts falling due within one year

	2021 Total Funds	2020 Total Funds
	£	£
Trade creditors	728	123
Accruals	1,673	1,236
Other creditors	-	62
	2,401	1,421

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 AUGUST 2021

10. Funds

a. Unrestricted Funds

	2021	2020
	£	£
Unrestricted funds are represented by:		
Fixed assets	3,460	4,325
Net Current assets	35,156	29,937
	38,616	34,262

Unrestricted funds include the following designated funds:

	2021	2020
	£	£
Minimum reserve fund	7,500	5,000

b. Restricted Funds

	2020	Income	Expenditure	2021
	£	£	£	£
Cycle fund	766	-	154	612
Bikes	4,142	3,900	4,008	4,034
CIF 21 st Century	-	5,263	979	4,284
Training/instruction	2,391	-	-	2,391
Salaries	23,808	65,838	27,608	62,038
Travel	1,480	-	-	1,480
Consultancy	2,143	5,000	4,337	2,806
Volunteers	-	4,400	3,289	1,111
Outdoor activities	19,744	2,091	5,377	16,458
Photo awards for all	9,884	-	3,694	6,190
	64,358	86,492	49,446	101,404

	2021	2020
	£	£
Restricted funds are represented by:		
Fixed assets	21,989	21,378
Net current assets	79,415	42,980
	101,404	64,358

The Cycle fund represents monies transferred from the initial Green Door Community Project as a contribution towards the purchase of an accessible cycle.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 AUGUST 2021

11. Funds cont....

The bikes and flooring fund was a contribution by CIF towards capital projects.

The training and instruction fund was a contribution by Sport England towards training costs.

The remaining funds were contributed by the Big Lottery towards spectator areas of the charity as described above.

The photography project was a contribution by the Lottery Awards for All grant.

11. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2021	2020
	£	£
Financial assets measured at amortised cost	1,853	1,150
Financial liabilities measured at amortised cost	728	185

GREEN DOOR

England & Wales - Charity number 1168437

Accounts

Charity Registered Number: 1168437



GREEN DOOR

**TRUSTEES ANNUAL REPORT
AND
ACCOUNTS**

FOR THE YEAR ENDED 31 AUGUST 2020

ACCA

Registered as auditors by the Association of Chartered Certified Accountants. Registered in England No: 5572090

DJH Accountants Limited
Porthill Lodge, High Street,
Wolstanton, Newcastle-under-Lyme,
Staffordshire ST5 0EZ

T: +44(0)1782 710101 **E:** mailbox@djh.co.uk

W: www.djh.co.uk

GREEN DOOR
CONTENTS OF THE TRUSTEES ANNUAL REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

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Balance Sheet	7
Notes to the accounts	8-15

GREEN DOOR

CHARITY INFORMATION

Charity name Green Door

Registered Charity No 1168437

Registered date 26 July 2016

Charity Trustees Mark McIntosh
Helen McIntosh
Stuart McIntosh
Alex Royall
Denise Harding
Ros Lane
Rev. Jill Cooper
Colin Taylor
Andrew Jones (Appointed 10/03/2020)
(Resigned 22/10/2020)

Charity official address Green Door Hub
Westport Lake Road
Stoke on Trent
Staffordshire
ST6 4RZ

Bankers Lloyds Bank plc
6 Market Place
Blandford
Forum
DT11 7EE

Independent examiner DJH Accountants Limited
Porthill Lodge
High Street
Wolstanton
Newcastle under Lyme
Staffordshire
ST5 0EZ

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020

The trustees present their Annual Report and financial statement for the year to 31 August 2020. The report and financial statements have been prepared in accordance with all relevant Charity Commission guidance and comply with the CIO's Constitution and the Charities' Act 2011.

Charitable Aims and Objectives

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, with the object of improving their conditions of life.

Green door aims to provide accessible activities encouraging the use of our local green spaces. Our core activity is accessible cycling, providing a range of adapted and standard cycles for use at the park where the hub is based, and we provide further activities to promote health and wellbeing for our community, e.g. guided/themed walks, indoor climbing, gardening, kayaking, history walks and more.

Structure, governance and management

Constitution

Green Door is a Charitable Incorporated Organisation, incorporated on 26 July 2016. It was established under a Constitution which defines its charitable Aims and Objectives and powers. Day to day governance is managed by the Trustees.

Members' liability

In the event of the CIO being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

Payments

No fees or any out of pocket expenses were paid to any trustees during the year.

Trustee selection methods

Trustees are elected by the membership – new trustees may be co-opted during the year but must be formally elected at the next AGM. Trustees are elected to serve for a term of one year and retire by rotation. They may stand for re-election at the end of their term.

Applications or nominations for trustees are invited before every AGM. In addition, any interim vacancies are advertised to the whole membership, and additionally in the case of the lay Trustee via various recruitment organisations. The trustees seek to identify and fill any skills gaps with appointments. Potential trustees speak informally with the Chair, and in addition usually attend a meeting before a final decision.

Organisational structure

The trustees oversee the CIO and meet approximately 12 times per year.

Committees and sub-committees are responsible for the implementation of the organisation's strategy and are fully answerable to the trustee. Each committee involves at least one trustee, to enable communication and oversight. The sub-committees are largely composed of volunteer members and meet approximately 12 times per year.

The trustees are accountable to the Green Door's members at Annual General Meetings, and members are permitted at any time to raise issues for consideration or question decisions.

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020
CONTINUED

Activities and Public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

Green Door works for public benefit by providing activities to enhance and improve the health and reduce isolation in our local communities. We also use our service to help provide community cohesion and provide the activities at a minimal cost to encourage interaction from members of the community on limited incomes.

During the year the main activities related to the aims and for public benefit included: –

- Accessible Cycling
- Guided and themed Walks
- Canoeing and Kayaking

Future plans

The areas for focus during the coming year and further into the future now include: –

- To increase earned income and membership base
- To consolidate and better promote existing activities
- To explore new activities in line with our charity objectives
- To action the Green Door Income and Funding Strategy

Trustees' consideration and management of major risks

The trustees have a responsibility to identify, assess and manage risks to the charity, including financial and other areas. The process for identifying risk has been through ongoing review, assessing risks for every new major decision, ongoing active reflection and by responding to minor issues that have been identified in day to day practice.

The trustees have considered the impact of the Covid 19 pandemic and have implemented ongoing procedures to monitor financial and operational risks. Whilst the charity has had to limit its charitable activities, there is sufficient financial support to ensure continuity and the charity continues to be a going concern.

Review of financial position and affairs

The total income for the year was £105,669 and total expenditure £78,748, giving a net surplus for the year of £26,921. The total funds at 31 August 2020 were £98,620, of which £64,358 was restricted.

Reserves policy

The trustees have examined the requirement for free reserves and consider that, given the nature of Green Doors work, the level of free reserves should be sufficient to cover approximately 3 months expenditure.

There are no funds materially in deficit.

GREEN DOOR
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 AUGUST 2020
CONTINUED

Statement of trustees' responsibilities

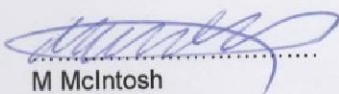
The trustees are responsible for ensuring that financial statements are prepared which give a true and fair view of the state of affairs of Green Door including the incoming resources and expenditure, and which comply with the Charities' Act 2011. In doing so the trustees need to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the 'SORP' - Statement of Recommended Practice (Accounting and Reporting by Charities)
- make reasonable and sound financial judgments and estimates
- keep adequate records that disclose with reasonable accuracy at any time the financial position of the CIO
- safeguard the assets of the CIO, including taking reasonable steps for the prevention and detection of fraud or other irregularities
- prepare the statements on the ongoing concern basis unless it is inappropriate to presume the CIO will continue.

Declaration

The trustees declare that they have approved the trustees' report above and the accompanying financial statements.

For and on behalf of all the trustees on 04 Oct 2021.....



M McIntosh
Chair

4/4/21
Date

GREEN DOOR

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES'

We report on the accounts for the Charity for the year ended 31 August 2020 which are set out on pages 6-15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to our attention.

Basis of Independent Examiner's report

Our examination was carried out in accordance with the general directions given by the Charity Commission. 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 the seeking of 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.

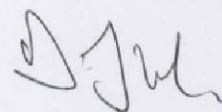
Independent Examiner's statement

In connection with our examination no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. to which in our opinion attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Porthill Lodge
High Street
Wolstanton
Newcastle under Lyme
Staffordshire
ST5 0EZ

27/4/21.....



DJH ACCOUNTANTS LIMITED

Chartered Certified Accountants
Registered Auditor

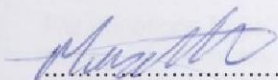
GREEN DOOR
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds	2019 Total Funds £
Income from:					
Donations	2	14,878	86,921	101,799	120,942
Charitable activities	3	3,870	-	3,870	13,798
Total income		18,748	86,921	105,669	134,740
Expenditure on:					
Charitable activities	4	17,928	60,820	78,748	86,099
Total expenditure		17,928	60,820	78,748	86,099
Net surplus		820	26,101	26,921	48,641
Net movement in funds		820	26,101	26,921	48,641
Fund balances at 1 September 2019		33,442	38,257	71,699	23,058
Fund balances at 31 August 2020	10	34,262	64,358	98,620	71,699

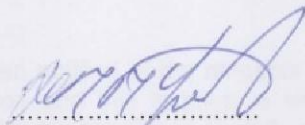
GREEN DOOR
BALANCE SHEET
AS AT 31 AUGUST 2020

	Note	2020 Total £	2019 Total £
Fixed Assets			
Tangible Assets	7	25,703	32,487
Current Assets			
Debtors	8	1,150	750
Cash at bank and in hand		<u>73,188</u>	<u>44,047</u>
		74,338	44,797
Creditors: amounts falling due within one year			
Creditors	9	<u>1,421</u>	<u>5,585</u>
Net current assets		<u>72,917</u>	<u>39,212</u>
Total assets		<u>98,620</u>	<u>71,699</u>
Funds			
Unrestricted	10	34,262	33,442
Restricted	10	<u>64,358</u>	<u>38,257</u>
		<u>98,620</u>	<u>71,699</u>

The financial statements were approved by the board of trustees and authorised for issue on 04/04/2021 and are signed on its behalf by:



 M McIntosh
 Trustee



 H McIntosh
 Trustee

4/4/21

 Date

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1. Accounting policies

1.1 Accounting convention

Green Door is a charitable incorporated organisation. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The nature of the charity's operations and principal activities are described in the Trustee's Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1.3 Income recognition cont...

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in assets and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

Income from charitable activities represents the provision of activities in furtherance of the charity's objects.

1.4 Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes all direct and indirect costs of delivering the objects of the charity.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Furniture, equipment and other assets	20% net book value per annum
---------------------------------------	------------------------------

1.7 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.8 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1.9 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in the statement of financial activities.

1.10 Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the year of the lease.

1.11 Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK tax purposes.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

1.13 **Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.14 **Judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

1.15 **Government grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2. **Income from donations**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Other donations	413	-	413	3,073
Grants	14,465	86,921	101,386	117,869
	<u>14,878</u>	<u>86,921</u>	<u>101,799</u>	<u>120,942</u>

3. **Income from charitable activities**

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Membership fees	623	-	623	1,352
In house activities	2,780	-	2,780	8,956
Outsourced activities	350	-	350	660
Contracts income	117	-	117	2,830
	<u>3,870</u>	<u>-</u>	<u>3,870</u>	<u>13,798</u>

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2020

4. Cost of charitable activities

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Staff costs	4,685	41,073	45,758	40,538
Management costs	147	-	147	97
Volunteer costs	1,788	5,730	7,518	11,141
Hub costs	2,573	268	2,841	6,368
Activity costs	4,602	1,624	6,226	5,453
Publicity and promotion costs	280	719	999	511
Outreach costs	312	-	312	321
Sundry costs	49	-	49	161
Professional fees	2,411	5,703	8,114	14,188
Depreciation	1,081	5,703	6,784	8,361
Profit on disposal of assets	-	-	-	(1,040)
	<u>17,928</u>	<u>60,820</u>	<u>78,748</u>	<u>86,099</u>

Amounts payable for the independent examination is £1,200.

5. Staffs costs

	2020 £	2019 £
The staff costs for the year were as follows:		
Wages and salaries	45,335	40,023
Pension costs	423	515
	<u>45,758</u>	<u>40,538</u>

No employees had emoluments in excess of £60,000 (2019: Nil)

The average number of employees during the year was:

Administrative	<u>4</u>	<u>4</u>
----------------	----------	----------

GREEN DOOR
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020

6. Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year.

The trustee's expenses reimbursed during the year is Nil (2019: £198).

7. Tangible Fixed Assets

	Fixtures and Equipment
Cost and Valuation	£
At 1 September 2019	42,599
Additions	-
Disposals	-
At 31 August 2020	<u>42,599</u>
Depreciation	
At 1 September 2019	10,112
Charge for the year	6,784
On disposals	-
At 31 August 2020	<u>16,896</u>
Net Book Value	
At 31 August 2019	<u>32,487</u>
At 31 August 2020	<u>25,703</u>

The fixtures and equipment above at £42,599 include £2,645, stated at valuation on acquisition.

8. Debtors

	2020	2019
	Total	Total
	Funds	Funds
	£	£
Other debtors	<u>1,150</u>	<u>750</u>

9. Creditors: amounts falling due within one year

	2020	2019
	Total	Total
	Funds	Funds
	£	£
Trade creditors	123	-
Accruals	1,236	5,256
Other creditors	62	329
	<u>1,421</u>	<u>5,585</u>

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 AUGUST 2020

10. Funds

a. Unrestricted Funds

	2020	2019
	£	£
Unrestricted funds are represented by:		
Fixed assets	4,325	5,406
Net Current assets	<u>29,937</u>	<u>28,036</u>
	<u>34,262</u>	<u>33,442</u>

Unrestricted funds include the following designated funds:

	2020	2019
	£	£
Minimum reserve fund	<u>5,000</u>	<u>5,000</u>

b. Restricted Funds

	2019	Income	Expenditure	2020
	£	£	£	£
Cycle fund	957	-	191	766
Bikes	5,178	-	1,036	4,142
Flooring	987	-	987	-
Training/instruction	2,391	-	-	2,391
Salaries	2,340	62,541	41,073	23,808
Volunteer training	2,960	1,500	4,460	-
Travel	-	1,500	20	1,480
Consultancy	-	7,500	5,357	2,143
Volunteers	-	1,250	1,250	-
Outdoor activities	23,444	2,400	6,100	19,744
Payroll services	-	346	346	-
Photography	-	9,884	-	9,884
	<u>38,257</u>	<u>86,921</u>	<u>60,820</u>	<u>64,358</u>

Restricted funds are represented by:

	2020	2019
	£	£
Fixed assets	21,378	27,081
Net current assets	<u>42,980</u>	<u>11,176</u>
	<u>64,358</u>	<u>38,257</u>

The Cycle fund represents monies transferred from the initial Green Door Community Project as a contribution towards the purchase of an accessible cycle.

GREEN DOOR

NOTES TO THE FINANCIAL STATEMENTS CONT....

FOR THE YEAR ENDED 31 AUGUST 2020

11. Funds cont....

The bikes and flooring fund was a contribution by CIF towards capital projects.

The training and instruction fund was a contribution by Sport England towards training costs.

The remaining funds were contributed by the Big Lottery towards spectator areas of the charity as described above.

The photography project was a contribution by the Lottery Awards for All grant.

11. Financial Instruments

The carrying amounts of the charity's financial instruments are as follows:

	2020	2019
	£	£
Financial assets measured at amortised cost	1,150	750
Financial liabilities measured at amortised cost	185	329