

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

GREEN DOOR
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AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

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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 (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

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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.

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
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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.

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
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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