

Charity Registered Number: 1168437



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

djhmittenc Clarke.co.uk

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The Glades • Festival Way • Stoke-on-Trent • Staffordshire • ST1 5SQ

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A list of our directors and their qualifications can be viewed at our registered office.

GREEN DOOR
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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 it's 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 ACTIVITIES
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
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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.

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	4	4
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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	<u>55,835</u>
Depreciation	
At 1 September 2021	23,258
Charge for the year	6,011
On disposals	(124)
At 31 August 2022	<u>29,145</u>
Net Book Value	
At 31 August 2021	<u>25,449</u>
At 31 August 2022	<u>26,690</u>

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	<u>935</u>	<u>1,853</u>

9. Creditors: amounts falling due within one year

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

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	44,779	35,156
	<u>47,978</u>	<u>38,616</u>

Unrestricted funds include the following designated funds:

	2022 £	2021 £
Minimum reserve fund	10,000	7,500

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	27,729	79,415
	<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