# THE OPENING DOORS PROJECT

England & Wales · Charity number 1184478

## Details

| | |
|---|---|
| Other names | THE RICE LANE OPENING DOORS PROJECT |
| Status | Registered |
| Legal form | CIO |
| Registered | 2019-07-18 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | 52 Evered Avenue<br>Liverpool<br>L9 2AG |
| Phone | 07742443240 |
| Email | lhnw33054@hotmail.com |
| Website | www.openingdoorsproject.org.uk |

## Activities

**Objects:** THE PURPOSE OF THE CHARITY IS TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE RICE LANE AND SURROUNDING AREAS OF LIVERPOOL AND ITS IMMEDIATE ENVIRONS WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE, POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID INHABITANTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TOADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

**Activities:** To offer services such as self improvement, bringing people together

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- Liverpool City

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-07-31 | £108,427 | £99,981 | - | - |
| 2024-07-31 | £109,654 | £105,567 | - | - |
| 2023-07-31 | £125,536 | £125,361 | - | - |
| 2022-07-31 | £95,713 | £102,214 | - | - |
| 2021-07-31 | £115,702 | £74,419 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Leslie Hughes** | Chair | 2019-01-15 |
| Amanda Seddon | | 2024-02-15 |
| Charles Robert Hardisty | | 2021-10-05 |
| Julie Verdin | | 2020-02-03 |
| Karan Connor Miss | | 2019-01-15 |
| Karen Afford | | 2021-10-05 |
| Michelle Clare Hamilton-Graney | | 2020-06-03 |

# Accounts

# THE OPENING DOORS PROJECT

## REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025

Charity Registration No. 1184478

## CONTENTS

# THE OPENING DOORS PROJECT
## TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2025

The Trustees present their report and financial statements for the year ended 31st July 2025 for the Charitable Incorporated Organisation.

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's trust deed, 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 (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

### OBJECTIVES AND ACTIVITIES

To promote positive health of the inhabitants of Rice Lane and surrounding area, without distinction of age, sex, race, politics, religion. By associating with the statutory authorities, voluntary organisations, institutions, businesses and inhabitants in a common effort to advance health and provide facilities in the interest of social welfare for health, recreation and leisure.

To provide support for families to improve their quality of life and general wellbeing.

1. To reduce social exclusion and promote cohesion.
2. To promote financial inclusion
3. To increase self-confidence and positive self esteem
4. To promote positive mental health
5. To promote healthy lifestyles
6. To promote active lifestyles
7. To promote self-expression through various art projects
8. To reduce crime & anti-social behaviour
9. To reduce loneliness.
10. To promote happiness
11. To increase capacity building and collective responsibility
12. Implement environmental projects in the community

#### Public Benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

### ACHIEVEMENTS AND PERFORMANCE

We have had a full year of activities bringing our community together, reducing loneliness and isolation, and providing activities that helps improve people's mental health in the community.

One of the highlights of this has been continuing success of our diamond art classes. This has been an outstanding success and improved many people's self-confidence.

We have held a wide range of other activities, such as craft and sewing classes, chair-based exercises, afternoon teas with bingo and community lunches with a quiz. These activities have been an outstanding success and brought the community together. These have been the bedrock of our charity.

The highlight of our year is our Christmas activities, bringing Santa to families who couldn't afford to take their children to see Santa

We have also reintroduced children's football. We have run walk and talk sessions to help improve people's mental and physical health.

In the school holidays and half term, we have run playschemes funded by HAF. These have met the needs of families who struggle to feed their families during this period, and we have provided breakfast and lunch as per the government criteria.

We have had grants from various sources, such as National Lottery, Feeding Liverpool, Feeding Britain, Torus Foundation, Duchy of Lancaster to name but a few, to help us deliver our activities.

We have one employee, Gayle Connor McCreith, who is our project coordinator. Her talent, foresight energy and enthusiasm is immeasurable.

New grants are scarce in the current climate, or funders are tightening their criteria, but Gayle consistently finds funding to enrich our project. On behalf of the trustees I wish to place on record our thanks, also a big thank you to our amazing volunteers.

We are always looking for volunteers, and we really enjoy developing our volunteers and watch them blossom, and increase their personal skills.

In the interim, we are applying to the lottery to help with continuance of our activities

Our trustee's board has had no new Trustees join us this year.

The trustees have had an oversight of the funds in our bank account regularly over the year.

They have continued to monitor that funding has been assigned to the activities specified by the funder.

The trustees have also been mindful of the requirement to build up unrestricted funds in our account, in the event of emergencies.

## FINANCIAL REVIEW

Total income for the year ended was £108,427 (2024: £109,654), of which £89,264 (2024: £92,621) related to funding for projects upon which restrictions are placed.

Total expenditure for the year ended was £99,981 (2024: £105,567) of which £97,666 (2024: £95,201) related to restricted funds, leaving a surplus for the year ended of £8,446 (2024: surplus £4,087).

At 31st July 2025 the Charitable Incorporated Organisation's reserves stood at £56,967 (2024: £48,521) of which £30,681 (2024: £39,083) represented restricted funds.

### Risk Management

The main risks to which the Charitable Incorporated Organisation is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

The trustees monitor our spending of grants and our day-to-day spending robustly. We have a policy to only spend our funding on what we are restricted to. We review our finances at each Trustee meeting; the main risk would be if funders became so stretched that they could not future fund us. The trustees would then manage and direct that risk, accordingly, proactively seeking new pockets of funding.

### Reserves Policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves for redundancy provision, lease commitments and one month's running costs should no further funding be received.

As at the end of the financial year ended the unrestricted funds totalled £26,286. The Charitable Incorporated Organisation requires £4,320 for redundancy provision, £2,600 for lease commitments and £193 for one month's running costs. (Total £7,113).

### Plans for the Future

In the forthcoming year, we aim to build and improve even further on our current activities. We are community led and base our activities on the needs and aspirations of our community.

In the current economic climate, we see a real need for the services the Opening Doors Project provides, and it is one of the main drivers into why we aspire to make the project even more successful.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Opening Doors Project (formerly known as The Rice Lane Opening Doors Project) registered as a Charitable Incorporated Organisation (CIO), number 1184478 on 18th July 2019, under the terms of their constitution dated 10th June 2019.

We meet bi-monthly to oversee the work of the project.

We aim to have a board representative of the services we provide. Currently we have a solicitor, some service users, and a senior working member of another charity (the Big Help Project)

We recruit trustees via interview; this is against a skills audit. The trustees regularly analyse themselves to identify strengths and weaknesses and put in a support programme when weaknesses are identified.

The trustees review the organisation's policies for the following subjects at least annually, and strengthen them accordingly: Equality, Health and Safety, Child and Adult Protection and Safeguarding.

Training is available to the trustees in all of these areas.

The day-to-day running of the project is the responsibility of the paid project coordinator, in consultation with the chair and Board of Trustees.

# THE OPENING DOORS PROJECT
## TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2025

### REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---|---|
| **Name** | The Opening Doors Project |
| **Charity number** | 1184478 |
| **Address & Office** | 52 Evered Avenue<br>Liverpool, L9 2AG |
| **Trustees** | The members of the Board of Trustees are as follows:<br>K Afford<br>K Connor<br>M Hamilton-Graney<br>C Hardisty<br>L Hughes<br>A Seddon<br>J Verdin |
| **Independent Examiner** | Mrs Ying Huang ACCA<br>c/o LCVS<br>151 Dale Street, Liverpool L2 2AH |
| **Bankers** | The Co-Operative Bank Plc<br>PO Box 250<br>Skelmersdale, WN8 6WT |

**Signed on behalf of the Trustees**

L Hughes
..........................................
**L Hughes, Trustee**

17/3/26
..........................................
**Date**

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE OPENING DOORS PROJECT

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31st July 2025 which are set out on pages 7 to 20.

*Respective responsibilities of trustees and examiner*

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

*Basis of independent examiner's statement*

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

*Independent examiner's statement*

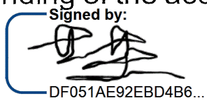
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or,

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

Name: **Mrs Ying Huang**




Relevant professional qualification or body: **ACCA**

Address: ***c/o LCVS 151 Dale Street, L2 2AH***

Dated: 26 March 2026

# THE OPENING DOORS PROJECT
## STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
## THE YEAR ENDED 31ST JULY 2025

| | Notes | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | Total Funds 2024 |
|---|---|---|---|---|---|
| **Income and Endowments from** | | £ | £ | £ | £ |
| Donations | 2a | 19,007 | - | 19,007 | 13,495 |
| Charitable activities | 2b | - | 89,264 | 89,264 | 92,621 |
| Other trading activities | 2c | 156 | - | 156 | 3,538 |
| **Total income** | | **19,163** | **89,264** | **108,427** | **109,654** |
| **Expenditure on** | | | | | |
| Charitable activities | 3 | 2,315 | 97,666 | 99,981 | 105,567 |
| **Total expenditure** | | **2,315** | **97,666** | **99,981** | **105,567** |
| **Net income, net movement in funds** | | **16,848** | **(8,402)** | **8,446** | **4,087** |
| **Total funds brought forward** | 8, 9 | 9,438 | 39,083 | 48,521 | 44,434 |
| **Total funds carried forward** | 7 - 9 | **26,286** | **30,681** | **56,967** | **48,521** |

The notes on pages 9 to 20 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation.

## THE OPENING DOORS PROJECT
## BALANCE SHEET AS AT 31ST JULY 2025

| | Notes | 31st July 2025 £ | 31st July 2025 £ | 31st July 2024 £ | 31st July 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible fixed assets | 4 | | 5,169 | | 7,183 |
| **Current assets** | | | | | |
| Debtors | 5 | 295 | | 280 | |
| Cash at bank and in hand | | 53,817 | | 44,053 | |
| | | 54,112 | | 44,333 | |
| **Current liabilities** | | | | | |
| Creditors: amounts falling due within one year | 6 | (2,314) | | (2,995) | |
| **Net current assets** | | | 51,798 | | 41,338 |
| **Total assets less current liabilities** | | | **56,967** | | **48,521** |
| **Funds:** | | | | | |
| Unrestricted funds | 7, 8 | | 26,286 | | 9,438 |
| Restricted funds | 7, 9 | | 30,681 | | 39,083 |
| | | | **56,967** | | **48,521** |

**Approved by Trustees on** 16/3/26

L Hughes, Trustee

Date 17/3/26

# THE OPENING DOORS PROJECT
## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025

1. **Accounting Policies**

### Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the Charitable Incorporated Organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

### Fund accounting

Unrestricted funds are the Charitable Incorporated Organisation, free reserves available for the Trustees to apply in accordance with the Charitable Incorporated Organisation's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure.

### Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising bingo and is recognised when the amount is certain.

### Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life.

### Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

### Cash and cash equivalents

Cash and cash equivalents 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.

### Financial instruments

The Charitable Incorporated Organisation 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 Charitable Incorporated Organisation's balance sheet when the Charitable Incorporated Organisation 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.

### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 receipts 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.

### Derecognition of financial liabilities

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

### Critical accounting estimates and judgements

In the application of the Charitable Incorporated Organisation'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 on-going basis. Revisions to accounting estimates are recognised in the year ended in which the estimate is revised where the revision affects only that year ended, or in the year ended of the revision and future year ended where the revision affects both current and future year ended.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

### Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

## 2. Income and endowments from:

| | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | Total Funds 2024 |
|---|---|---|---|---|
| **a. Donations and legacies** | **£** | **£** | **£** | **£** |
| Donations | **19,007** | **-** | **19,007** | **13,495** |
| | ======= | ======= | ======= | ======= |

Income from donations and legacies for year end 2024 related wholly to unrestricted funds

| | | | | |
|---|---|---|---|---|
| **b. Charitable activities** | **£** | **£** | **£** | **£** |
| 23 Foundation | - | - | - | 2,475 |
| ACC Liverpool Group Foundation | - | - | - | 1,000 |
| Anchor Community Foundation | - | - | - | 4,709 |
| Asda Foundation | - | 2,600 | 2,600 | 880 |
| Big Bike Revival Fund | - | - | - | 4,300 |
| Cash for Kids | - | - | - | 1,500 |
| Change X | - | 480 | 480 | 1,120 |
| Citizen Advice Liverpool Household Support Fund | - | 6,122 | 6,122 | 4,474 |
| Duchy of Lancaster Benevolent Fund | - | - | - | 3,650 |
| Feeding Britian | - | 2,100 | 2,100 | 3,200 |
| Garfield Weston Foundation | - | 15,000 | 15,000 | 15,000 |
| Grantscape | | 1,149 | 1,149 | - |
| John Moores Foundation | - | 8,000 | 8,000 | 8,000 |
| LCVS Community Impact Fund | - | - | - | 1,500 |
| Local Neighbourhood Fund | - | 5,339 | 5,339 | 2,100 |
| Merseyside Crime Commissioner-operation banger | - | 250 | 250 | - |
| McCarthy Stone Foundation | - | - | - | 3,750 |
| Mpac Eat to Meet | - | - | - | 7,700 |
| Medicash | - | 3,000 | 3,000 | - |
| National Lottery Community Fund | - | 20,000 | 20,000 | - |
| PH Holt Foundation | - | 10,000 | 10,000 | 5,000 |
| Skelton Charity | | - | - | 2,063 |
| Sutton Croft Holiday, Activities and Food | - | 14,724 | 14,724 | 19,500 |
| Torus Foundation | - | 500 | 500 | 700 |
| | ------------- | ------------- | ------------- | ------------- |
| | **-** | **89,264** | **89,264** | **92,621** |
| | ======= | ======= | ======= | ======= |

Income from charitable activities for year end 2024 related wholly to restricted funds.

| | | | | |
|---|---|---|---|---|
| **c. Other trading activities** | **£** | **£** | **£** | **£** |
| Fundraising bingo | **156** | **-** | **156** | **3,538** |
| | ======= | ======= | ======= | ======= |

Income from other trading activities for year end 2024 related wholly to unrestricted funds

## 3. Expenditure on charitable activities

| | Direct charitable Expenditure £ | Support & Governance Costs £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|
| To provide facilities in the interest of social welfare for health, recreation, and leisure. | 86,435 | 13,546 | **99,981** | **105,567** |
| | ====== | ====== | ====== | ====== |

**a.** analysed as follows:

| | **2025** | **2024** |
|---|---|---|
| *Direct Charitable Expenditure:* | **£** | **£** |
| Staff salary costs | 27,608 | 27,500 |
| Pension | 641 | 638 |
| Sessional workers | 10,526 | 21,895 |
| Activities and playscheme | 28,737 | 35,752 |
| Professional services | 60 | 186 |
| Room hire | - | 840 |
| Transport | 3,902 | - |
| Food provision | 14,961 | 6,500 |
| | **86,435** | **93,311** |
| *Support and governance costs:* | **£** | **£** |
| Subscription | 912 | 680 |
| Postage, printing, and stationery | 547 | 446 |
| Rent | 2,200 | 2,400 |
| Utilities | 400 | - |
| Volunteer Expenses | 51 | - |
| Motor expenses | 1,518 | 1,495 |
| Advertising | 75 | - |
| Storage | 1,861 | 1,962 |
| Training | 340 | 222 |
| Insurance | 870 | 836 |
| Uniforms | 1,043 | 490 |
| Bank Charges | 12 | 2 |
| Payroll fees | 248 | 227 |
| Accountancy | 1,455 | 1,353 |
| Loss on disposal of fixed assets | 73 | - |
| Depreciation charge | 1,941 | 2,143 |
| | **13,546** | **12,256** |
| **Total expenditure on charitable activities** | **99,981** | **105,567** |
| | ====== | ====== |

£97,666 (2024 £95,201) of the above expenditure is restricted expenditure.

### b. Staff Costs

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Gross salaries | 27,608 | 27,500 |
| Pension | 641 | 638 |
| | **28,249** | **28,138** |

### c. Particulars of employees:

The average number of employees during the year 1.0 (2024: 1.0), and calculated on the basis of full-time equivalents, was as follows:

| | 2025 | 2024 |
|---|---|---|
| Charitable activities | **1.0** | **1.0** |

No employee received emoluments of more than £60,000 during the year ended (2024: Nil).

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to Trustees during the year ended.

### 4. Tangible fixed assets

| | Computer Equipment | Motor Vehicle | Fixtures & Fittings | Total |
|---|---|---|---|---|
| **Cost:** | £ | £ | | £ |
| Balance at 1st August 2024 | 928 | 7,500 | 6,045 | 14,473 |
| Additions in the year | - | - | - | - |
| Disposal in the year | (150) | - | - | (150) |
| Balance at 31st July 2025 | **778** | **7,500** | **6,045** | **14,323** |
| **Depreciation:** | | | | |
| Balance at 1st August 2024 | 394 | 4,300 | 2,596 | 7,290 |
| Charge for the year | 92 | 640 | 1,209 | 1,941 |
| Disposal for the year | (77) | - | - | (77) |
| Balance at 31st July 2025 | **409** | **4,940** | **3,805** | **9,154** |
| **Net book value at 31st July 2025** | **369** | **2,560** | **2,240** | **5,169** |
| Net book value at 31st July 2024 | **534** | **3,200** | **3,449** | **7,183** |

## 5. Debtors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Prepayments | **295** | **280** |
| | ====== | ====== |

## 6. Creditors: amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accruals | 1,455 | 2,522 |
| Tax and Social security | 727 | 349 |
| Pension | 132 | 124 |
| | ----------- | ----------- |
| | **2,314** | **2,995** |
| | ====== | ====== |

## 7. Analysis of net assets between funds

| 2025 | Tangible Fixed Assets | Net Current Assets | Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | - | 26,286 | 26,286 |
| | ------------ | ------------ | ------------ |
| **Restricted Funds** | | | |
| Foyle Foundation | 214 | - | 214 |
| Garfield Weston Foundation | - | 59 | 59 |
| LCR Cares Fund | 512 | - | 512 |
| LCVS Community Impact Fund | 222 | - | 222 |
| LCVS Community Innovation Fund | 2,018 | - | 2,018 |
| National Lottery Awards for All | 155 | - | 155 |
| National Lottery Community Fund | - | 7,886 | 7,886 |
| National Lottery Community Fund (DCM) | 2,048 | - | 2,048 |
| PH Holt Foundation | - | 10,000 | 10,000 |
| Sutton Croft Holiday, Activities and Food | - | 7,567 | 7,567 |
| | ------------ | ------------ | ------------ |
| | 5,169 | 25,512 | 30,681 |
| | ------------ | ------------ | ------------ |
| **Totals** | **5,169** | **51,798** | **56,967** |
| | ======= | ======= | ======= |

| 2024 | Tangible Fixed Assets | Net Current Assets | Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 73 | 9,365 | 9,438 |
| **Restricted Funds** | | | |
| 23 Foundation | - | 1,145 | 1,145 |
| Albert Hunt | - | 1,583 | 1,583 |
| Alpkit Foundation | - | 287 | 287 |
| Anchor Community Foundation | - | 659 | 659 |
| Cash for Kids | - | 1,500 | 1,500 |
| Change X | | 1,120 | 1,120 |
| Citizen Advice Liverpool Household Support Fund | - | 1,339 | 1,339 |
| Cyclist Club Cycling UK Grant | - | 673 | 673 |
| Duchy of Lancaster Benevolent Fund | - | 1,713 | 1,713 |
| Feeding Britain | - | 1,394 | 1,394 |
| Foyle Foundation | 268 | - | 268 |
| Garfield Weston Foundation | - | 4,667 | 4,667 |
| LCR Cares Fund | 640 | - | 640 |
| LCVS Community Impact Fund | 337 | - | 337 |
| LCVS Community Innovation Fund | 3,111 | - | 3,111 |
| Liverpool City Council Covid | - | 2,142 | 2,142 |
| Local Neighbourhood Fund | - | 315 | 315 |
| McCarthy Stone Foundation | - | 3,294 | 3,294 |
| National Lottery Awards for All | 194 | - | 194 |
| National Lottery Community Fund (DCM) | 2,560 | - | 2,560 |
| PH Holt Foundation | - | 2,066 | 2,066 |
| Sutton Croft Holiday, Activities and Food | - | 8,076 | 8,076 |
| | 7,110 | 31,973 | 39,083 |
| **Totals** | **7,183** | **41,338** | **48,521** |

## 8. Unrestricted Funds

| 2025 | Reserves at beginning of year | Movement in the year: Income | Movement in the year: Expenditure | Reserves at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General Fund | **9,438** | **19,163** | **(2,315)** | **26,286** |

| | | Movement in the year | | |
|---|---|---|---|---|
| **2024** | **Reserves at beginning of year** | **Income** | **Expenditure** | **Reserves at end of year** |
| | **£** | **£** | **£** | **£** |
| General Fund | **2,771** | **17,033** | **(10,366)** | **9,438** |
| | ======= | ======= | ======= | ======= |

**General Fund** is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

## 9. Restricted Funds

| 2025 | Reserves at beginning of year | Movement in the year: Income | Movement in the year: Expenditure | Reserves at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 23 Foundation | 1,145 | - | (1,145) | - |
| Albert Hunt | 1,583 | - | (1,583) | - |
| Alpkit Foundation | 287 | - | (287) | - |
| Anchor Community Foundation | 659 | - | (659) | - |
| Asda Foundation | - | 2,600 | (2,600) | - |
| Cash for Kids | 1,500 | - | (1,500) | - |
| Change X | 1,120 | 480 | (1,600) | - |
| Citizen Advice Liverpool Household Support Fund | 1,339 | 6,122 | (7,461) | - |
| Cyclist Club Cycling UK Grant | 673 | - | (673) | - |
| Duchy of Lancaster Benevolent Fund | 1,713 | - | (1,713) | - |
| Feeding Britain | 1,394 | 2,100 | (3,494) | - |
| Foyle Foundation | 268 | - | (54) | 214 |
| Garfield Weston Foundation | 4,667 | 15,000 | (19,608) | 59 |
| Grantscape | - | 1,149 | (1,149) | - |
| John Moores Foundation | - | 8,000 | (8,000) | - |
| LCR Cares Fund | 640 | - | (128) | 512 |
| LCVS Community Impact Fund | 337 | - | (115) | 222 |
| LCVS Community Innovation Fund | 3,111 | - | (1,093) | 2,018 |
| Liverpool City Council Covid | 2,142 | - | (2,142) | - |
| Local Neighbourhood Fund | 315 | 5,339 | (5,654) | - |
| Medicash | - | 3,000 | (3,000) | - |
| Merseyside Crime Commissioner- operation banger | - | 250 | (250) | - |
| McCarthy Stone Foundation | 3,294 | - | (3,294) | - |
| National Lottery Awards for All | 194 | - | (39) | 155 |
| National Lottery Community Fund | - | 20,000 | (12,114) | 7,886 |
| National Lottery Community Fund (DCM) | 2,560 | - | (512) | 2,048 |
| PH Holt Foundation | 2,066 | 10,000 | (2,066) | 10,000 |
| Sutton Croft Holiday, Activities and Food | 8,076 | 14,724 | (15,233) | 7,567 |
| Torus Foundation | - | 500 | (500) | - |
| | **39,083** | **89,264** | **(97,666)** | **30,681** |

| 2024 | Reserves at beginning of year | Movement in the year Income | Expenditure | Reserves at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 23 Foundation | - | 2,475 | (1,330) | 1,145 |
| ACC Liverpool Group Foundation | - | 1,000 | (1,000) | - |
| Albert Gubay Foundation | 599 | - | (599) | - |
| Albert Hunt | 2,000 | - | (417) | 1,583 |
| Alpkit Foundation | 287 | - | (-) | 287 |
| Anchor Community Foundation | - | 4,709 | (4,050) | 659 |
| Asda Foundation | - | 880 | (880) | - |
| Big Bike Revival Fund | - | 4,300 | (4,300) | - |
| Cash for Kids | - | 1,500 | (-) | 1,500 |
| Change X | - | 1,120 | (-) | 1,120 |
| Citizen Advice Liverpool Household Support Fund | - | 4,474 | (3,135) | 1,339 |
| Cyclist Club Cycling UK Grant | 980 | - | (307) | 673 |
| Duchy of Lancaster Benevolent Fund | - | 3,650 | (1,937) | 1,713 |
| Feeding Britain | - | 3,200 | (1,806) | 1,394 |
| Foyle Foundation | 335 | - | (67) | 268 |
| Garfield Weston Foundation | 1,875 | 15,000 | (12,208) | 4,667 |
| John Moores Foundation | - | 8,000 | (8,000) | - |
| LCR Cares Fund | 800 | - | (160) | 640 |
| LCVS Community Impact Fund | 3,003 | 1,500 | (4,166) | 337 |
| LCVS Community Innovation Fund | 4,205 | - | (1,094) | 3,111 |
| Liverpool City Council Covid | 2,142 | - | (-) | 2,142 |
| Local Neighbourhood Fund | | 2,100 | (1,785) | 315 |
| McCarthy Stone Foundation | - | 3,750 | (456) | 3,294 |
| Mpac Eat to Meet | - | 7,700 | (7,700) | - |
| National Lottery Awards for All | 9,861 | - | (9,667) | 194 |
| National Lottery Community Fund (DCM) | 3,200 | - | (640) | 2,560 |
| PH Holt Foundation | 8,125 | 5,000 | (11,059) | 2,066 |
| Skelton Charity | - | 2,063 | (2,063) | - |
| Sutton Croft Holiday, Activities and Food | 4,251 | 19,500 | (15,675) | 8,076 |
| Torus Foundation | - | 700 | (700) | - |
| | **41,663** | **92,621** | **(95,201)** | **39,083** |

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**23 Foundation** – Contribution towards parent and child football sessions

**ACC Liverpool Group Foundation** - Contribution towards, community lunch and slow cooker courses

**Albert Gubay Foundation** – Contribution towards core costs

**Albert Hunt** – Contribution towards core costs

**Alpkit Foundation** – Contribution towards 'Walk & Talk' group

**Anchor Community Foundation** - Contribution towards food hub

**Asda Foundation** – Contribution towards community events, social events to bring the community together

**Big Bike Revival Fund** - To deliver the Big Bike Revival programme

**Cash for Kids** - Contribution towards summer playscheme

**Change X** - Contribution towards funday

**Citizen Advice Liverpool Household Support Fund** - Contribution towards food hub

**Cyclist Club Cycling UK Grant-** To deliver the Big Bike Revival programme in 2023

**Duchy of Lancaster Benevolent Fund** - Contribution towards core costs

**Feeding Britain** - Contribution towards food provision during school holidays

**Foyle Foundation** – Contribution towards running's costs, salaries and project costs

**Garfield Weston Foundation**- Contribution towards Salaries, running costs and project costs

**Grantscape**- Contribution towards salaries

**John Moores Foundation-** Contribution towards Salaries & Sessional Fees

**LCR Cares Fund** – Contribution towards match funding for van hire.

**LCVS Community Impact Fund**- Contribution towards the good food hub

**LCVS Community Innovation Fund** – Contribution towards Insurances, professional fees, food provision

**Liverpool City Council Covid Targeted Engagement Programme** – Contribution towards Salaries, running costs and project costs

**Local Neighbourhood Fund** – Contribution towards, community lunch and events

**Medicash**- Contribution towards the food hub

**Merseyside Crime Commissioner Operation Banger**- Contribution towards a pizza party for age 5- to 18-year-olds.

**McCarthy Stone Foundation**- Contribution towards Rent, Utility costs, salaries & activity costs.

**Mpac Eat to Meet** - Contribution towards lunches during school holidays

**National Lottery Awards for All** - Contribution towards activities

**National Lottery Community Fund** – Contribution towards storage, food provision, salary, transport costs

**National Lottery Community Fund (DCM)** – Contribution towards for van, insurance, signs and tax

**PH Holt Foundation-** Contribution towards activity costs

**Skelton Charity** - Contribution towards the creative club

**Sutton Croft Holiday, Activities and Food** – Contribution towards play scheme during school holidays

**Torus Foundation** - Contribution towards the Christmas events

### 10. Guarantees and Other Financial Commitments

There is a license to occupy the land and buildings of St. Nathanaels Church, Fazakerley Road, Walton during permitted hours for £200 per month. The License term is from 1st September 2021 to 1st September 2026.

| | **2025** | **2024** |
|---|---|---|
| Due within one year | 2,400 | 3,400 |
| Due 1 to 2 years | 200 | 2,400 |
| Due 2 to 5 years | - | 200 |
| | 2,600 | 6,000 |

### 11. Related Parties

There were no material related party transactions during this year ended which require disclosure.

### 12. Limited liability of members

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

# Accounts

# THE OPENING DOORS PROJECT

## REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

Charity Registration No. 1184478

## CONTENTS

The Trustees present their report and financial statements for the year ended 31st July 2024 for the Charitable Incorporated Organisation.

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's trust deed, 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 (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

## OBJECTIVES AND ACTIVITIES

To promote positive health of the inhabitants of Rice Lane and surrounding area, without distinction of age, sex, race, politics, religion. By associating with the statutory authorities, voluntary organisations, institutions, businesses and inhabitants in a common effort to advance health and provide facilities in the interest of social welfare for health, recreation and leisure.

To provide support for families to improve their quality of life and general wellbeing.

1. To reduce social exclusion and promote cohesion.
2. To promote financial inclusion
3. To increase self-confidence and positive self esteem
4. To promote positive mental health
5. To promote healthy lifestyles
6. To promote active lifestyles
7. To promote self-expression through various art projects
8. To reduce crime & anti-social behaviour
9. To reduce loneliness.
10. To promote happiness
11. To increase capacity building and collective responsibility
12. Implement environmental projects in the community

### Public Benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

## ACHIEVEMENTS AND PERFORMANCE

We have had a full year of activities bringing our community together, reducing loneliness and isolation, and providing activities that helps improve people's mental health in the community.

One of the highlights of this has been the introduction of our diamond art classes. This has been an outstanding success and improved many people's self-confidence.

We have held a wide range of other activities, such as craft and sewing classes, chair-based exercises, afternoon teas with bingo and community lunches with a quiz. These activities have been an outstanding success and brought the community together.

We have also introduced children's football and reintroduced our children's club. We have ran bike rides to help improve people's physical health.

In the school holidays and half term, we have run playschemes funded by Holiday Activities and Food (HAF). These have met the needs of families who struggle to feed their families during this period, and we have provided breakfast and lunch as per the government criteria.

We have had grants from various sources, such as National Lottery, Feeding Liverpool, Feeding Britain, Cycling UK Torus Foundation, The Duchy of Lancaster to name but a few to help us deliver our activities.

We have one employee, Gayle Connor McCreith, who is our project coordinator. Her talent, foresight energy and enthusiasm are immeasurable. On behalf of the trustees, I wish to place on record our thanks, also a big thank you to our amazing volunteers.

The trustees have had an oversight of the funds in our bank account regularly over the year. They have continued to monitor that funding has been assigned to the activities specified by the funder.

The trustees have also been mindful of the requirement to build up unrestricted funds in our account, in the event of emergencies.

In the forthcoming year, we aim to build and improve even further on our current activities.

We are community led and base our activities on the needs and aspirations of our community.

## FINANCIAL REVIEW

Total income for the year ended was £109,654 (2023: £125,536), of which £92,621 (2023: £117,979) related to funding for projects upon which restrictions are placed.

Total expenditure for the year ended was £105,567 (2023: £125,361) of which £95,201 (2023: £118,467) related to restricted funds, leaving a surplus for the year ended of £4,087 (2023: surplus £175).

At 31st July 2024 the Charitable Incorporated Organisation's reserves stood at £48,521 (2023: £44,434) of which £39,083 (2023: £41,663) represented restricted funds.

### Risk Management

The main risks to which the Charitable Incorporated Organisation is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

The trustees monitor our spending of grants and our day to day spending robustly. We have a policy to only spend our funding on what we are restricted to. We review our finances at each Trustee meeting, the main risk would be if funders became so stretched that they could not future fund us. The trustees would then manage and direct that risk, accordingly, proactively seeking new pockets of funding.

### Reserves Policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves for redundancy provision, lease commitments and one month's running costs should no further funding be received.

As at the end of the financial year ended the unrestricted funds totalled £9,438. The Charitable Incorporated Organisation requires £3,510 for redundancy provision, £6,000 for lease commitments and £864 for one month's running costs. (Total £10,374).

The trustees have also been mindful of the requirement to build up unrestricted funds in our account, in the event of emergencies.

In the forthcoming year, we aim to build and improve even further on our current activities.

**Plans for the Future**

The trustees, along with our project co-ordinator, are always evaluating our services we provide to our community, we are service led and consult our service users on a frequent basis. We are regularly looking to provide new services as a follow on from these consultations, after evaluation by the trustees.

Our aim next year is to substantially build up our unrestricted funds, with a view to building up our reserves.

We will be aiming to increase our team of paid workers, along with sessional staff, to help improve and expand the services we provide.

We currently have an asset of an ageing vehicle, and we will be working to identify funding to replace this van with a newer model.

We intend to expand our food hub, to deliver food waste cooking courses. We see this as a priority, and it will really help our community.

We also intend to increase our provision for 0–3-year-olds, along with support and signposting for their parents.

We also plan to develop a lifestyle programme for all our service users. This will go some way to increase their quality of life, and wellbeing.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Opening Doors Project (formerly known as The Rice Lane Opening Doors Project) registered as a Charitable Incorporated Organisation (CIO), number 1184478 on 18th July 2019, under the terms of their constitution dated 10th June 2019.

We meet bi-monthly to oversee the work of the project.

We aim to have a board representative of the services we provide. Currently we have a solicitor, some service users, and a senior working member of another charity (the Big Help Project)

We recruit trustees via interview; this is against a skills audit. The trustees regularly analyze themselves to identify strengths and weaknesses and put in a support programme when weaknesses are identified.

The trustees review the organisation's policies for the following subjects at least annually, and strengthen them accordingly: Equality, Health and Safety, Child and Adult Protection and Safeguarding.

Training is available to the trustees in all of these areas.

The day-to-day running of the project is the responsibility of the paid project coordinator, in consultation with the chair and Board of Trustees.

## REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---|---|
| **Name** | The Opening Doors Project |
| **Charity number** | 1184478 |
| **Address & Office** | 52 Evered Avenue<br>Liverpool, L9 2AG |
| **Trustees** | The members of the Board of Trustees are as follows:<br>K Afford<br>K Connor<br>M Hamilton-Graney<br>C Hardisty<br>L Hughes<br>A Seddon (Appointed 15th February 2024)<br>J Verdin |
| **Independent Examiner** | Mrs Ying Huang ACCA<br>c/o LCVS<br>151 Dale Street, Liverpool L2 2AH |
| **Bankers** | The Co-Operative Bank Plc<br>PO Box 250<br>Skelmersdale, WN8 6WT |

**Signed on behalf of the Trustees**

...............................................

**L Hughes, Trustee**

15/1/25
.......................................

**Date**

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE OPENING DOORS PROJECT

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31st July 2024 which are set out on pages 7 to 21.

*Respective responsibilities of trustees and examiner*

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

*Basis of independent examiner's statement*

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

*Independent examiner's statement*

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or,

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

Name: **Mrs Ying Huang**

Relevant professional qualification or body: **ACCA**

Address: ***c/o LCVS 151 Dale Street, L2 2AH***

Dated: ..........15/01/2025...

## STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure)
## THE YEAR ENDED 31ST JULY 2024

| | Notes | Unrestricted Funds 2024 | Restricted Funds 2024 | Total Funds 2024 | Total Funds 2023 |
|---|---|---|---|---|---|
| **Income and Endowments from** | | £ | £ | £ | £ |
| Donations | 2a | 13,495 | - | 13,495 | 4,114 |
| Charitable activities | 2b | - | 92,621 | 92,621 | 117,979 |
| Other trading activities | 2c | 3,538 | - | 3,538 | 3,443 |
| **Total income** | | **17,033** | **92,621** | **109,654** | **125,536** |
| **Expenditure on** | | | | | |
| Raising funds | | - | - | - | 436 |
| Charitable activities | 3 | 10,366 | 95,201 | 105,567 | 124,925 |
| **Total expenditure** | | **10,366** | **95,201** | **105,567** | **125,361** |
| **Net income, net movement in funds** | | **6,667** | **(2,580)** | **4,087** | **175** |
| **Total funds brought forward** | 8, 9 | 2,771 | 41,663 | 44,434 | 44,259 |
| **Total funds carried forward** | 7 - 9 | **9,438** | **39,083** | **48,521** | **44,434** |

The notes on pages 9 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation.

## THE OPENING DOORS PROJECT
### BALANCE SHEET AS AT 31ST JULY 2024

| | Notes | 31st July 2024 | | 31st July 2023 | |
|---|---|---|---|---|---|
| **Fixed assets** | | £ | £ | £ | £ |
| Tangible fixed assets | 4 | | 7,183 | | 9,326 |
| **Current assets** | | | | | |
| Debtors | 5 | 280 | | 276 | |
| Cash at bank and in hand | | 44,053 | | 36,524 | |
| | | 44,333 | | 36,800 | |
| **Current liabilities** | | | | | |
| Creditors: amounts falling due within one year | 6 | (2,995) | | (1,692) | |
| **Net current assets** | | | 41,338 | | 35,108 |
| **Total assets less current liabilities** | | | **48,521** | | **44,434** |
| **Funds:** | | | | | |
| Unrestricted funds | 7, 8 | | 9,438 | | 2,771 |
| Restricted funds | 7, 9 | | 39,083 | | 41,663 |
| | | | **48,521** | | **44,434** |

**Approved by Trustees on** 9/1/25

L Hughes

**L Hughes, Trustee**

**Date** 15/1/25

## 1. Accounting Policies

### Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the Charitable Incorporated Organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

### Fund accounting

Unrestricted funds are the Charitable Incorporated Organisation, free reserves available for the Trustees to apply in accordance with the Charitable Incorporated Organisation's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure.

### Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising bingo and is recognised when the amount is certain.

### Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life.

### Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

### Cash and cash equivalents

Cash and cash equivalents 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.

### Financial instruments

The Charitable Incorporated Organisation 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 Charitable Incorporated Organisation's balance sheet when the Charitable Incorporated Organisation 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.

### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 receipts 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.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

**Critical accounting estimates and judgements**

In the application of the Charitable Incorporated Organisation'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 on-going basis. Revisions to accounting estimates are recognised in the year ended in which the estimate is revised where the revision affects only that year ended, or in the year ended of the revision and future year ended where the revision affects both current and future year ended.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

## 2. Income and endowments from:

| a. Donations and legacies | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|---|---|---|---|
| Donations | **13,495** | **-** | **13,495** | **4,114** |
| | ======= | ======= | ======= | ======= |

Income from donations and legacies for 2023 related wholly to unrestricted funds

| b. Charitable activities | £ | £ | £ | £ |
|---|---|---|---|---|
| 23 Foundation | - | 2,475 | 2,475 | - |
| ACC Liverpool Group Foundation | - | 1,000 | 1,000 | - |
| Anchor Community Foundation | - | 4,709 | 4,709 | - |
| Asda Foundation | - | 880 | 880 | 1,500 |
| Big Bike Revival Fund | - | 4,300 | 4,300 | - |
| Cash for Kids | - | 1,500 | 1,500 | - |
| Change X | - | 1,120 | 1,120 | - |
| Citizen Advice Liverpool Household Support Fund | - | 4,474 | 4,474 | - |
| Cyclist Club Cycling UK Grant | - | - | - | 1,935 |
| Duchy of Lancaster Benevolent Fund | - | 3,650 | 3,650 | - |
| Eleanor Rathbone charitable trust | - | - | - | 2,000 |
| Feeding Britian | - | 3,200 | 3,200 | - |
| Feeding Liverpool | - | - | - | 14,594 |
| Foyle Foundation | - | - | - | 4,000 |
| Garfield Weston Foundation | - | 15,000 | 15,000 | 15,000 |
| John Moores Foundation | - | 8,000 | 8,000 | 8,000 |
| LCVS Community Impact Fund | - | 1,500 | 1,500 | 4,500 |
| Local Neighbourhood Fund | - | 2,100 | 2,100 | - |
| Mayoral Neighbourhood fund | - | - | - | 1,200 |
| McCarthy Stone Foundation | - | 3,750 | 3,750 | 750 |
| Mpac | - | - | - | 29,000 |
| Mpac Eat to Meet | - | 7,700 | 7,700 | - |
| National Lottery Community Fund | - | - | - | 10,000 |
| Onward Community Fund | - | - | - | 2,500 |
| PH Holt Foundation | - | 5,000 | 5,000 | 10,000 |
| Skelton Charity | | 2,063 | 2,063 | - |
| Steve Morgan Foundation | - | - | - | 10,000 |
| Sutton Croft Holiday, Activities and Food | - | 19,500 | 19,500 | - |
| Torus Community Investment Fund | - | - | - | 1,000 |
| Torus Foundation | - | 700 | 700 | - |
| Youth Diversion Fund | - | - | - | 2,000 |
| | ------------- | ------------- | ------------- | ------------- |
| | **-** | **92,621** | **92,621** | **117,979** |
| | ======= | ======= | ======= | ======= |

Income from charitable activities in 2023 related wholly to restricted funds.

| c. Other trading activities | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|---|---|---|---|
| Fundraising bingo | 3,538 | - | 3,538 | 3,443 |
| | ======= | ======= | ======= | ======= |

Income from other trading activities for 2023 related wholly to unrestricted funds

## 3. Expenditure on charitable activities

| | Direct charitable Expenditure £ | Support & Governance Costs £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|
| To provide facilities in the interest of social welfare for health, recreation, and leisure. | 93,311 | 12,256 | **105,567** | **124,925** |
| | ====== | ====== | ====== | ====== |

**a.** analysed as follows:

| | 2024 | 2023 |
|---|---|---|
| *Direct Charitable Expenditure:* | £ | £ |
| Staff salary costs | 27,500 | 34,259 |
| Pension | 638 | 849 |
| Sessional workers | 21,895 | 10,709 |
| Activities and playscheme | 35,752 | 58,434 |
| Professional services | 186 | 250 |
| Room hire | 840 | 155 |
| Equipment | - | 901 |
| Food provision | 6,500 | 7,755 |
| | ---------- | ---------- |
| | **93,311** | **113,312** |
| | ---------- | ---------- |

| | | |
|---|---|---|
| *Support and governance costs:* | £ | £ |
| Subscription | 680 | 481 |
| Postage, printing, and stationery | 446 | 493 |
| Rent | 2,400 | 1,800 |
| Volunteer Expenses | - | 772 |
| Motor expenses | 1,495 | 1,967 |
| Phone & internet | - | 230 |
| Storage | 1,962 | 2,132 |
| Training | 222 | - |
| Insurance | 836 | 56 |
| Uniforms | 490 | - |
| Bank Charges | 2 | 2 |
| Payroll fees | 227 | 173 |
| Accountancy | 1,353 | 1,170 |
| Depreciation charge | 2,143 | 2,337 |
| | **12,256** | **11,613** |
| **Total expenditure on charitable activities** | **105,567** | **124,925** |

£95,201 (2023 £118,467) of the above expenditure is restricted expenditure.

**b. Staff Costs**

| | **2024** | **2023** |
|---|---|---|
| | **£** | **£** |
| Gross salaries | 27,500 | 34,259 |
| Pension | 638 | 849 |
| | **28,138** | **35,108** |

**c. Particulars of employees:**

The average number of employees during the year 1.0 (2023: 1.7), and calculated on the basis of full-time equivalents, was as follows:

| | **2024** | **2023** |
|---|---|---|
| Charitable activities | **1.0** | **1.5** |

No employee received emoluments of more than £60,000 during the year ended (2023: Nil).

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to Trustees during the year ended.

## 4. Tangible fixed assets

| | Computer Equipment | Motor Vehicle | Fixtures & Fittings | Total |
|---|---|---|---|---|
| **Cost:** | **£** | **£** | | **£** |
| Balance at 1st August 2023 | 928 | 7,500 | 6,045 | 14,473 |
| Additions in the year | - | - | - | - |
| Balance at 31st July 2024 | **928** | **7,500** | **6,045** | **14,473** |
| **Depreciation:** | | | | |
| Balance at 1st August 2023 | 260 | 3,500 | 1,387 | 5,147 |
| Charge for the year | 134 | 800 | 1,209 | 2,143 |
| Balance at 31st July 2024 | **394** | **4,300** | **2,596** | **7,290** |
| **Net book value at 31st July 2024** | **534** | **3,200** | **3,449** | **7,183** |
| Net book value at 31st July 2023 | 668 | 4,000 | 4,658 | 9,326 |

## 5. Debtors

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Prepayments | **280** | **276** |

## 6. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Accruals | 2,522 | 1,294 |
| Tax and Social security | 349 | 398 |
| Pension | 124 | |
| | **2,995** | **1,692** |

## 7. Analysis of net assets between funds

| 2024 | Tangible Fixed Assets | Net Current Assets | Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 73 | 9,365 | 9,438 |
| | ------------ | ------------ | ------------ |
| **Restricted Funds** | | | |
| 23 Foundation | - | 1,145 | 1,145 |
| Albert Hunt | - | 1,583 | 1,583 |
| Alpkit Foundation | - | 287 | 287 |
| Anchor Community Foundation | - | 659 | 659 |
| Cash for Kids | - | 1,500 | 1,500 |
| Change X | | 1,120 | 1,120 |
| Citizen Advice Liverpool Household Support Fund | - | 1,339 | 1,339 |
| Cyclist Club Cycling UK Grant | - | 673 | 673 |
| Duchy of Lancaster Benevolent Fund | - | 1,713 | 1,713 |
| Feeding Britain | - | 1,394 | 1,394 |
| Foyle Foundation | 268 | - | 268 |
| Garfield Weston Foundation | - | 4,667 | 4,667 |
| LCR Cares Fund | 640 | - | 640 |
| LCVS Community Impact Fund | 337 | - | 337 |
| LCVS Community Innovation Fund | 3,111 | - | 3,111 |
| Liverpool City Council Covid | - | 2,142 | 2,142 |
| Local Neighbourhood Fund | - | 315 | 315 |
| McCarthy Stone Foundation | - | 3,294 | 3,294 |
| National Lottery Awards for All | 194 | - | 194 |
| National Lottery Community Fund (DCM) | 2,560 | - | 2,560 |
| PH Holt Foundation | - | 2,066 | 2,066 |
| Sutton Croft Holiday, Activities and Food | - | 8,076 | 8,076 |
| | ------------ | ------------ | ------------ |
| | 7,110 | 31,973 | 39,083 |
| | ------------ | ------------ | ------------ |
| **Totals** | **7,183** | **41,338** | **48,521** |
| | ======= | ======= | ======= |

| 2023 | Tangible Fixed Assets | Net Current Assets | Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 91 | 2,680 | 2,771 |
| **Restricted Funds** | | | |
| Albert Gubay Foundation | - | 599 | 599 |
| Albert Hunt | - | 2,000 | 2,000 |
| Alpkit Foundation | - | 287 | 287 |
| Cyclists Touring Club | - | 980 | 980 |
| Foyle Foundation | 335 | - | 335 |
| Garfield Weston Foundation | - | 1,875 | 1,875 |
| Holiday Activities and Food | - | 4,251 | 4,251 |
| LCR Cares Fund | 800 | - | 800 |
| LCVS Community Impact Fund | 453 | 2,550 | 3,003 |
| LCVS Community Innovation Fund | 4,205 | - | 4,205 |
| Liverpool City Council Covid Targeted Engagement Programme | - | 2,142 | 2,142 |
| National Lottery Awards for All | 242 | 9,619 | 9,861 |
| National Lottery Community Fund (DCM) | 3,200 | - | 3,200 |
| PH Holt Foundation | - | 8,125 | 8,125 |
| | 9,235 | 32,428 | 41,663 |
| **Totals** | **9,326** | **35,108** | **44,434** |

## 8. Unrestricted Funds

| 2024 | Reserves at beginning of year | Movement in the year: Income | Movement in the year: Expenditure | Reserves at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General Fund | **2,771** | **17,033** | **10,366** | **9,438** |

| 2023 | Reserves at beginning of year | Movement in the year: Income | Movement in the year: Expenditure | Reserves at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General Fund | **2,108** | **7,557** | **(6,894)** | **2,771** |

**General Fund** is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

## 9. Restricted Funds

| 2024 | Reserves at beginning of year | Movement in the year: Income | Movement in the year: Expenditure | Reserves at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| 23 Foundation | - | 2,475 | (1,330) | 1,145 |
| ACC Liverpool Group Foundation | - | 1,000 | (1,000) | - |
| Albert Gubay Foundation | 599 | - | (599) | - |
| Albert Hunt | 2,000 | - | (417) | 1,583 |
| Alpkit Foundation | 287 | - | (-) | 287 |
| Anchor Community Foundation | - | 4,709 | (4,050) | 659 |
| Asda Foundation | - | 880 | (880) | - |
| Big Bike Revival Fund | - | 4,300 | (4,300) | - |
| Cash for Kids | - | 1,500 | (-) | 1,500 |
| Change X | - | 1,120 | (-) | 1,120 |
| Citizen Advice Liverpool Household Support Fund | - | 4,474 | (3,135) | 1,339 |
| Cyclist Club Cycling UK Grant | 980 | - | (307) | 673 |
| Duchy of Lancaster Benevolent Fund | - | 3,650 | (1,937) | 1,713 |
| Feeding Britain | - | 3,200 | (1,806) | 1,394 |
| Foyle Foundation | 335 | - | (67) | 268 |
| Garfield Weston Foundation | 1,875 | 15,000 | (12,208) | 4,667 |
| John Moores Foundation | - | 8,000 | (8,000) | - |
| LCR Cares Fund | 800 | - | (160) | 640 |
| LCVS Community Impact Fund | 3,003 | 1,500 | (4,166) | 337 |
| LCVS Community Innovation Fund | 4,205 | - | (1,094) | 3,111 |
| Liverpool City Council Covid | 2,142 | - | (-) | 2,142 |
| Local Neighbourhood Fund | | 2,100 | (1,785) | 315 |
| McCarthy Stone Foundation | - | 3,750 | (456) | 3,294 |
| Mpac Eat to Meet | - | 7,700 | (7,700) | - |
| National Lottery Awards for All | 9,861 | - | (9,667) | 194 |
| National Lottery Community Fund (DCM) | 3,200 | - | (640) | 2,560 |
| PH Holt Foundation | 8,125 | 5,000 | (11,059) | 2,066 |
| Skelton Charity | - | 2,063 | (2,063) | - |
| Sutton Croft Holiday, Activities and Food | 4,251 | 19,500 | (15,675) | 8,076 |
| Torus Foundation | - | 700 | (700) | - |
| | **41,663** | **92,621** | **(95,201)** | **39,083** |

| 2023 | Reserves at beginning of year | Movement in the year Income | Expenditure | Reserves at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Albert Gubay Foundation | 1,820 | - | (1,221) | 599 |
| Albert Hunt | 2,000 | - | - | 2,000 |
| Alpkit Foundation | 287 | - | - | 287 |
| Asda Foundation | - | 1,500 | (1,500) | - |
| Cyclist Club Cycling UK Grant | - | 1,935 | (955) | 980 |
| Eleanor Rathbone charitable trust | 1,355 | 2,000 | (3,355) | - |
| Feeding Liverpool | - | 14,594 | (14,594) | - |
| Foyle Foundation | - | 4,000 | (3,665) | 335 |
| Garfield Weston Foundation | - | 15,000 | (13,125) | 1,875 |
| John Moores Foundation | - | 8,000 | (8,000) | - |
| LCR Cares Fund | 1,000 | - | (200) | 800 |
| LCR Cares Mental Health Fund | 2,670 | - | (2,670) | - |
| LCVS Community Impact Fund | 569 | 4,500 | (2,066) | 3,003 |
| LCVS Community Innovation Fund | 5,298 | - | (1,093) | 4,205 |
| Liverpool City Council Covid | 5,180 | - | (3,038) | 2,142 |
| Mayoral Neighbourhood fund | - | 1,200 | (1,200) | - |
| McCarthy Stone Foundation | - | 750 | (750) | - |
| Merseyside Police Community Cashback | 3,056 | - | (3,056) | - |
| Mpac | - | 29,000 | (29,000) | - |
| National Lottery Community Fund | 5,253 | 10,000 | (5,392) | 9,861 |
| National Lottery Community Fund (DCM) | 4,000 | - | (800) | 3,200 |
| Onward Community Fund | - | 2,500 | (2,500) | - |
| PH Holt Foundation | - | 10,000 | (1,875) | 8,125 |
| Steve Morgan Foundation | - | 10,000 | (10,000) | - |
| Sutton Croft Holiday Activities and Food | 9,663 | - | (5,412) | 4,251 |
| Torus Community Investment Fund | - | 1,000 | (1,000) | - |
| Youth Diversion Fund | - | 2,000 | (2,000) | - |
| | **42,151** | **117,979** | **(118,467)** | **41,663** |

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**23 Foundation** – Contribution towards parent and child football sessions

**ACC Liverpool Group Foundation** - Contribution towards, community lunch and slow cooker courses

**Albert Gubay Foundation** – Contribution towards core costs

**Albert Hunt** – Contribution towards core costs

**Alpkit Foundation** – Contribution towards 'Walk & Talk' group

**Anchor Community Foundation** - Contribution towards food hub

**Asda Foundation** – Contribution towards community events, social events to bring the community together

**Big Bike Revival Fund** - To deliver the Big Bike Revival programme

**Cash for Kids** - Contribution towards summer playscheme

**Change X** - Contribution towards funday

**Citizen Advice Liverpool Household Support Fund** - Contribution towards food hub

**Cyclist Club Cycling UK Grant-** To deliver the Big Bike Revival programme in 2023

**Duchy of Lancaster Benevolent Fund** - Contribution towards core costs

**Eleanor Rathbone charitable trust** – Contribution towards the 'Butterflies' project for activities for disadvantaged children and parents in Walton

**Feeding Britain** - Contribution towards food provision during school holidays

**Feeding Liverpool**- Purchasing food stock to support people aged 65 and over.

**Foyle Foundation** – Contribution towards running's costs, salaries and project costs

**Garfield Weston Foundation**- Contribution towards Salaries, running costs and project costs

**John Moores Foundation-** Contribution towards Salaries & Sessional Fees

**LCR Cares Fund** – Contribution towards match funding for van hire.

**LCR Cares Mental Health Fund** – Contribution towards activities to reduce isolation and loneliness for over 60s & people with dementia.

**LCVS Community Impact Fund**- Contribution towards the good food hub

**LCVS Community Innovation Fund** – Contribution towards Insurances, professional fees, food provision

**Liverpool City Council Covid Targeted Engagement Programme** – Contribution towards Salaries, running costs and project costs

**Local Neighbourhood Fund** – Contribution towards, community lunch and events

**Mayoral Neighbourhood Fund-** Contribution towards Christmas events for families in need.

**McCarthy Stone Foundation**- Contribution towards Rent, Utility costs, salaries & activity costs.

**Merseyside Police Community Cashback Fund** – Contribution towards activities and play schemes.

**Mpac** – Contribution towards activities and play schemes.

**Mpac Eat to Meet** - Contribution towards lunches during school holidays

**National Lottery Awards for All** - Contribution towards activities

**National Lottery Community Fund** – Contribution towards storage, food provision, salary, transport costs

**National Lottery Community Fund (DCM)** – Contribution towards for van, insurance, signs and tax

**Onward Community Fund**- Contribution towards activity costs

**PH Holt Foundation-** Contribution towards activity costs

**Skelton Charity** - Contribution towards the creative club

**Steve Morgan Foundation** – Contribution towards salary costs of the project co-ordinator.

**Sutton Croft Holiday, Activities and Food** – Contribution towards play scheme during school holidays

**Torus Community Investment Fund** – Contribution towards Christmas float and event

**Torus Foundation** - Contribution towards the Christmas events

**Youth Diversion Fund** – Contribution towards summer play schemes.

### 10. Guarantees and Other Financial Commitments

There is a license to occupy the land and buildings of St. Nathanaels Church, Fazakerley Road, Walton during permitted hours for £200 per month. The License term is from 1st September 2021 to 1st September 2026.

| | **2024** | **2023** |
|---|---|---|
| Due within one year | 3,400 | 3,400 |
| Due 1 to 2 years | 2,400 | 2,400 |
| Due 2 to 5 years | 200 | 2,600 |
| | 6,000 | 8,400 |

### 11. Related Parties

There were no material related party transactions during this year ended which require disclosure.

### 12. Limited liability of members

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

# Accounts

# THE OPENING DOORS PROJECT

## REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2023

Charity Registration No. 1184478

## CONTENTS

The Trustees present their report and financial statements for the year ended 31st July 2023 for the Charitable Incorporated Organisation.

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's trust deed, 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 (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

## OBJECTIVES AND ACTIVITIES

To promote positive health of the inhabitants of Rice Lane and surrounding area, without distinction of age, sex, race, politics, religion. By associating with the statutory authorities, voluntary organisations, institutions, businesses and inhabitants in a common effort to advance health and provide facilities in the interest of social welfare for health, recreation and leisure.

To provide support for families to improve their quality of life and general wellbeing.

1. To reduce social exclusion and promote cohesion.
2. To promote financial inclusion
3. To increase self confidence and positive self esteem
4. To promote positive mental health
5. To promote healthy lifestyles
6. To promote active lifestyles
7. To promote self expression through various art projects
8. To reduce crime & anti social behavior
9. To reduce loneliness.
10. To promote happiness
11. To increase capacity building and collective responsibility
12. Implement environmental projects in the community

### Public Benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

## ACHIEVEMENTS AND PERFORMANCE

This is the third chairs report for our charity, and what a year it has been.

The charity was registered as a CIO on 18th July 2019 (Charity No. 1184478).

Our Bank Account for the charity was operational in September 2019. All our funding goes through our account, which is with the Co-operative Bank, and is subject to this audit and report. Any donations we receive are recorded in our paying in book.

Now that we have (hopefully) left covid behind, we have returned to our face to face activities, all aimed at improving people's mental health, and promoting resilience in our community.

To this end, we have provided –

- Playschemes at every school break, and taken advantage of the HAF funding to feed children which may otherwise have gone without healthy food at lunchtime.
- Fundays. To bring the community together.
- Craft and Crochet classes to improve peoples' skills and bring the community together, reducing loneliness. Lunch is provided.
- Afternoon Teas. Reducing social isolation
- Chair based exercises: Improving peoples physical and mental health, especially among the elderly
- Mother and Tots group, bringing new mothers together with each other, and introducing their children to play
- Family fun nights, bringing the community together and helping to bond family relationships
- Monthly Bingo nights, again, bringing the community together

Our trust board members have stayed the same over the past financial year. We currently have five trustees. The board owes an immense debt of gratitude to our project manager, Gayle Conner McCreith, who administered the charity's finance in an exemplary and professional manner, in partnership with our treasurer, during the period we are reporting on. The trust board has been mindful, when recruiting, as to what skills the aspiring trustees can bring to the charity. To this end we do a skill set audit each year for our trust board to identify any areas of weakness. We then go through an advertising and interview process for potential new trustees. We are very keen to recruit new trustees using this skill set.

We aim to continue to recruit new trustees in the next financial year. Currently, our board is a mix of volunteers, service users and legal and specialist people. Our board meets bi-monthly. This enables us to have an up-to-date overview of the charity, and manage any risk facing us accordingly.

The trustees have been mindful to previous comments regarding building reserves in our bank account. To this end, we have put in place a plan to increase our reserves, and this is reviewed at each trustees meeting.

The board of trustees would like to place on record their thanks to all organisations that have funded us this year, along with St. Nathaniels Church who have always been generous in giving us the use of their church building. We could not have delivered the services we have done without their support. We now have a license in place with the church, which is a trailblazer for the Church of England in Merseyside.

The board of trustees would also like to place on record their thanks to our amazing volunteers, who have helped the project to serve the community in so many ways, and also helping to deliver our online services and providing support services and administration to helps deliver our services to our community. We could not have done it without you.

We are also proud of the training given to our volunteers. It has been great watching them gain in confidence and flourish.

Finally, the board of trustees would like to place on record their thanks to our project manager, Gayle Connor McCreith and our logistics/warehouse worker, Dave Ramsey, and also Julie, our lead volunteer. They have consistently gone above and beyond their job descriptions, these three amazing people, along with the commitment of our amazing volunteers, have helped shape the charity go above and beyond in meeting and exceeding its goals.

## FINANCIAL REVIEW

Total income for the year ended was £125,536 (2022: £95,713), of which £117,979 (2022: £84,239) related to funding for projects upon which restrictions are placed.

Total expenditure for the year ended was £125,361 (2022: £102,214) of which £118,467 (2022: £91,513) related to restricted funds, leaving a surplus for the year ended of £175 (2022: Deficit £6,501).

At 31st July 2023 the Charitable Incorporated Organisation's reserves stood at £44,434 (2022: £44,259) of which £41,663 (2022: £42,151) represented restricted funds.

### Risk Management

The main risks to which the Charitable Incorporated Organisation is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

The trustees monitor our spending of grants and our day to day spending robustly. We have a policy to only spend our funding on what we are restricted to. We review our finances at each Trustee meeting, the main risk would be if funders became so stretched that they could not future fund us. The trustees would then manage and direct that risk, accordingly, proactively seeking new pockets of funding.

### Reserves Policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of one month's running costs should no further funding be received.

As at the end of the financial year ended the unrestricted funds totalled £2,771. The Charitable Incorporated Organisation requires £575 for one month's running costs.

The reserves were prudently built up as a response to being made aware of this requirement at the time of last year's accounts.

### Plans for the Future

In the forthcoming year, we hope to get funding from National Lottery Reaching Communities, which would take the project to the next level in our development.

We currently have a bid in with the Postcode Lottery, Garfield Weston and Liverpool City Region. Our project co-ordinator, Gayle, will continue to identify new areas of funding also.

We look forward to continuing working and developing our roles with our funders and aim to continue with the success of the project over the coming year, and improve the lives and self-esteem of our service users, making our community a happy place to live.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Opening Doors Project (formerly known as The Rice Lane Opening Doors Project) registered as a Charitable Incorporated Organisation (CIO), number 1184478 on 18th July 2019, under the terms of their constitution dated 10th June 2019.

There are currently five members of the trustee board, there have been two resignations and two replacements appointed. We meet bi-monthly to oversee the work of the project.

We aim to have a board representative of the services we provide. Currently we have a solicitor, some service users, and a senior working member of another charity (the Big Help Project)

We recruit trustees via interview; this is against a skills audit. The trustees regularly analyze themselves to identify strengths and weaknesses and put in a support programme when weaknesses are identified.

The trustees review the organisation's policies for the following subjects at least annually, and strengthen them accordingly: Equality, Health and Safety, Child and Adult Protection and Safeguarding.

Training is available to the trustees in all of these areas.

The day to day running of the project is the responsibility of the paid project coordinator, in consultation with the chair and Board of Trustees.

# THE OPENING DOORS PROJECT
## TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2023

### REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---|---|
| **Name** | The Opening Doors Project |
| **Charity number** | 1184478 |
| **Address & Office** | 52 Evered Avenue<br>Liverpool<br>L9 2AG |
| **Trustees** | The members of the Board of Trustees are as follows:<br>K Afford<br>K Connor<br>M Hamilton-Graney<br>C Hardisty<br>L Hughes<br>J Verdin |
| **Independent Examiner** | Paula Sanchez ACCA<br>c/o LCVS<br>151 Dale Street,<br>Liverpool,<br>L2 2AH |
| **Bankers** | The Co-Operative Bank Plc<br>PO Box 250<br>Skelmersdale<br>WN8 6WT |

**Signed on behalf of the Trustees**

.................................................

**L Hughes, Trustee**

22/1/2024
.........................................

**Date**

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31st July 2023 which are set out on pages 8 to 21.

*Respective responsibilities of trustees and examiner*

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

*Basis of independent examiner's statement*

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

*Independent examiner's statement*

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: ***c/o LCVS 151 Dale Street, L2 2AH***

Dated: *30th January 2024*

# THE OPENING DOORS PROJECT
## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2023

| | Notes | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|---|---|---|---|---|
| **Income and Endowments from** | | | | | |
| Donations | 2a | 4,114 | - | 4,114 | 6,340 |
| Charitable activities | 2b | - | 117,979 | 117,979 | 84,239 |
| Other trading activities | 2c | 3,443 | - | 3,443 | 5,134 |
| **Total income** | | **7,557** | **117,979** | **125,536** | **95,713** |
| **Expenditure on** | | | | | |
| Raising funds | | 436 | - | 436 | 908 |
| Charitable activities | 3 | 6,458 | 118,467 | 124,925 | 101,306 |
| **Total expenditure** | | **6,894** | **118,467** | **125,361** | **102,214** |
| **Net income, net movement in funds** | | **663** | **(488)** | **175** | **(6,501)** |
| **Total funds brought forward** | 8, 9 | 2,108 | 42,151 | 44,259 | 50,760 |
| **Total funds carried forward** | 7 - 9 | **2,771** | **41,663** | **44,434** | **44,259** |

The notes on pages 10 to 21 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation.

# THE OPENING DOORS PROJECT
## BALANCE SHEET AS AT 31ST JULY 2023

| | Notes | 31st July 2023 | | 31st July 2022 | |
|---|---|---|---|---|---|
| **Fixed assets** | | £ | £ | £ | £ |
| Tangible fixed assets | 4 | | 9,326 | | 11,284 |
| **Current assets** | | | | | |
| Debtors | 5 | 276 | | 3,264 | |
| Cash at bank and in hand | | 36,524 | | 31,698 | |
| | | 36,800 | | 34,962 | |
| **Current liabilities** | | | | | |
| Creditors: amounts falling due within one year | 6 | (1,692) | | (1,987) | |
| **Net current assets** | | | 35,108 | | 32,975 |
| **Total assets less current liabilities** | | | **44,434** | | **44,259** |
| **Funds:** | | | | | |
| Unrestricted funds | 7, 8 | | 2,771 | | 2,108 |
| Restricted funds | 7, 9 | | 41,663 | | 42,151 |
| | | | **44,434** | | **44,259** |

**Approved by Trustees on** 22/1/24

L Hughes, Trustee

**Date** 22/1/24

## 1. Accounting Policies

### Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the Charitable Incorporated Organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

### Fund accounting

Unrestricted funds are the Charitable Incorporated Organisation, free reserves available for the Trustees to apply in accordance with the Charitable Incorporated Organisation's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure.

### Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising bingo and is recognised when the amount is certain.

### Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life.

### Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

### Cash and cash equivalents

Cash and cash equivalents 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.

### Financial instruments

The Charitable Incorporated Organisation 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 Charitable Incorporated Organisation's balance sheet when the Charitable Incorporated Organisation 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.

### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 receipts 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.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

**Critical accounting estimates and judgements**

In the application of the Charitable Incorporated Organisation'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 on-going basis. Revisions to accounting estimates are recognised in the year ended in which the estimate is revised where the revision affects only that year ended, or in the year ended of the revision and future year ended where the revision affects both current and future year ended.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

## 2. Income and endowments from:

| a. Donations and legacies | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Donations | **4,114** | **-** | **4,114** | **6,340** |
| | ======= | ======= | ======= | ======= |

Income from donations and legacies for 2022 related wholly to unrestricted funds

| b. Charitable activities | £ | £ | £ | £ |
|---|---|---|---|---|
| Albert Hunt | - | - | - | 2,000 |
| Alpkit | - | - | - | 300 |
| Asda Foundation | - | 1,500 | 1,500 | 980 |
| Cyclists Touring Club | - | 1,935 | 1,935 | - |
| Eleanor Rathbone charitable trust | - | 2,000 | 2,000 | 3,000 |
| Feeding Liverpool | - | 14,594 | 14,594 | - |
| Foyle Foundation | - | 4,000 | 4,000 | - |
| Garfield Weston Foundation | - | 15,000 | 15,000 | - |
| Holiday Activities and Food | - | - | - | 28,095 |
| John Moores Foundation | | 8,000 | 8,000 | - |
| LCR Cares Mental Health Fund | - | - | - | 3,264 |
| LCVS Community Impact Fund | - | 4,500 | 4,500 | - |
| LCVS Community Innovation Fund | - | - | - | 7,500 |
| Mayoral Neighbourhood fund | - | 1,200 | 1,200 | - |
| McCarthy Stone Foundation | - | 750 | 750 | - |
| Mpac | - | 29,000 | 29,000 | - |
| Merseyside Police Community Cashback | - | - | - | 4,000 |
| National Lottery Community Fund | - | 10,000 | 10,000 | 10,000 |
| Onward Community Fund | - | 2,500 | 2,500 | - |
| Opal | - | - | - | 3,000 |
| P.H. Holt Foundation | - | 10,000 | 10,000 | - |
| Steve Morgan Foundation | - | 10,000 | 10,000 | 20,000 |
| Torus Community Investment Fund | - | 1,000 | 1,000 | 700 |
| Youth Diversion Fund | - | 2,000 | 2,000 | 1,400 |
| | ------------- | ------------- | ------------- | ------------- |
| | **-** | **117,979** | **117,979** | **84,239** |
| | ======= | ======= | ======= | ======= |

Income from charitable activities in 2022 related wholly to restricted funds.

| c. Other trading activities | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Fundraising bingo | **3,443** | **-** | **3,443** | **5,134** |
| | ======= | ======= | ======= | ======= |

Income from other trading activities for 2022 related wholly to unrestricted funds

## 3. Expenditure on charitable activities

| | Direct charitable Expenditure £ | Support & Governance Costs £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|---|
| To provide facilities in the interest of social welfare for health, recreation, and leisure. | 115,112 | 9,813 | **124,925** | **101,306** |
| | ====== | ====== | ====== | ====== |

a. analysed as follows:

| | **2023** | **2022** |
|---|---|---|
| *Direct Charitable Expenditure:* | **£** | **£** |
| Staff salary costs | 34,259 | 43,000 |
| Pension | 849 | 593 |
| Sessional Workers | 10,709 | - |
| Activities | 32,889 | 18,014 |
| Professional Services | 250 | - |
| Room hire | 1,955 | 1,800 |
| Playscheme | 25,545 | 22,622 |
| Equipment | 901 | 39 |
| Food Provision | 7,755 | 3,406 |
| | **115,112** | **89,474** |
| *Support and governance costs:* | **£** | **£** |
| Subscription | 481 | 539 |
| Postage, printing, and stationery | 493 | 1,912 |
| Advertising | - | 445 |
| Volunteer Expenses | 772 | - |
| Motor expenses | 1,967 | 1,878 |
| Phone & IT | 230 | - |
| Storage | 2,132 | 1,981 |
| Training | - | 90 |
| Insurance | 56 | 1,345 |
| Website costs | - | 25 |
| Uniforms | - | 240 |
| Refreshments | - | 368 |
| Repairs | - | 220 |
| Bank Charges | 2 | - |
| Payroll fees | 173 | 256 |
| Accountancy | 1,170 | 1,000 |
| Depreciation charge | 2,337 | 1,533 |
| | **9,813** | **11,832** |
| **Total expenditure on charitable activities** | **124,925** | **101,306** |
| | ====== | ====== |

£118,467 (2022 £91,513) of the above expenditure is restricted expenditure.

**b. Staff Costs**

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Gross salaries | 34,259 | 43,000 |
| Pension | 849 | 593 |
| | **35,108** | **43,593** |

**c. Particulars of employees:**

The average number of employees during the year ended, calculated on the basis of full-time equivalents, was as follows:

| | 2023 | 2022 |
|---|---|---|
| Charitable activities | **1.7** | **2** |

No employee received emoluments of more than £60,000 during the year ended (2022:Nil).

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to Trustees during the year ended.

**4. Tangible fixed assets**

| | Computer Equipment | Motor Vehicle | Fixtures & Fittings | Total |
|---|---|---|---|---|
| **Cost:** | £ | £ | | £ |
| Balance at 1st August 2022 | 549 | 7,500 | 6,045 | 14,094 |
| Additions in the year | 379 | - | - | 379 |
| Balance at 31st July 2023 | **928** | **7,500** | **6,045** | **14,473** |
| **Depreciation:** | | | | |
| Balance at 1st August 2022 | 132 | 2,500 | 178 | 2,810 |
| Charge for the year | 128 | 1,000 | 1,209 | 2,337 |
| Balance at 31st July 2023 | **260** | **3,500** | **1,387** | **5,147** |
| **Net book value at 31st July 2023** | **668** | **4,000** | **4,658** | **9,326** |
| Net book value at 31st July 2022 | 417 | 5,000 | 5,867 | 11,284 |

## 5. Debtors

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Debtors & Prepayments | 276 | 3,264 |
| | **276** | **3,264** |

## 6. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Accruals | 1,294 | 1,611 |
| Tax and Social security | 398 | 376 |
| | **1,692** | **1,987** |

## 7. Analysis of net assets between funds

| 2023 | Tangible Fixed Assets | Net Current Assets | Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 91 | 2,680 | 2,771 |
| **Restricted Funds** | | | |
| Albert Gubay Foundation | - | 599 | 599 |
| Albert Hunt | - | 2,000 | 2,000 |
| Alpkit Foundation | - | 287 | 287 |
| Cyclists Touring Club | - | 980 | 980 |
| Foyle Foundation | 335 | - | 335 |
| Garfield Weston Foundation | - | 1,875 | 1,875 |
| Holiday Activities and Food | - | 4,251 | 4,251 |
| LCR Cares Fund | 800 | - | 800 |
| LCVS Community Impact Fund | 453 | 2,550 | 3,003 |
| LCVS Community Innovation Fund | 4,205 | - | 4,205 |
| Liverpool City Council Covid Targeted Engagement Programme | - | 2,142 | 2,142 |
| National Lottery Community Fund | 242 | 9,619 | 9,861 |
| National Lottery Community Fund (DCM) | 3,200 | - | 3,200 |
| P.H. Holt Foundation | - | 8,125 | 8,125 |
| | 9,235 | 32,428 | 41,663 |
| **Totals** | **9,326** | **35,108** | **44,434** |

| 2022 | Restated Tangible Fixed Assets | Restated Net Current Assets | Restated Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 114 | 1,994 | 2,108 |
| **Restricted Funds** | | | |
| Albert Gubay Foundation | - | 1,820 | 1,820 |
| Albert Hunt | - | 2,000 | 2,000 |
| Alpkit Foundation | - | 287 | 287 |
| Eleanor Rathbone | - | 1,355 | 1,355 |
| Holiday Activities and Food | - | 9,663 | 9,663 |
| LCR Cares Fund | 1,000 | - | 1,000 |
| LCR Cares Mental Health Fund | | 2,670 | 2,670 |
| LCVS Community Impact Fund | 569 | - | 569 |
| LCVS Community Innovation Fund | 5,298 | - | 5,298 |
| Liverpool City Council Covid Targeted Engagement Programme | - | 5,180 | 5,180 |
| Merseyside Police Community Cashback | - | 3,056 | 3,056 |
| National Lottery Community Fund | 303 | 4,950 | 5,253 |
| National Lottery Community Fund (DCM) | 4,000 | - | 4,000 |
| | 11,170 | 30,981 | 42,151 |
| **Totals** | **11,284** | **32,975** | **44,259** |

## 8. Unrestricted Funds

| 2023 | Funds at beginning of year | Income | Expenditure | Funds at end of year |
|---|---|---|---|---|
| | | Movements in the year end | | |
| | £ | £ | £ | £ |
| General Fund | **2,108** | **7,557** | **(6,894)** | **2,771** |

| 2022 | Funds at beginning of year | Income | Expenditure | Funds at end of year |
|---|---|---|---|---|
| | | Movements in the year end | | |
| | £ | £ | £ | £ |
| General Fund | **1,335** | **11,474** | **(10,701)** | **2,108** |

**General Fund** is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

## 9. Restricted Funds

| 2023 | Funds at beginning of year | Movements in the year end: Income | Movements in the year end: Expenditure | Funds at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Albert Gubay Foundation | 1,820 | - | (1,221) | 599 |
| Albert Hunt | 2,000 | - | - | 2,000 |
| Alpkit Foundation | 287 | - | - | 287 |
| Asda Foundation | - | 1,500 | (1,500) | - |
| Cyclists Touring Club | - | 1,935 | (955) | 980 |
| Eleanor Rathbone charitable trust | 1,355 | 2,000 | (3,355) | - |
| Feeding Liverpool | - | 14,594 | (14,594) | - |
| Foyle Foundation | - | 4,000 | (3,665) | 335 |
| Garfield Weston Foundation | - | 15,000 | (13,125) | 1,875 |
| Holiday Activities and Food | 9,663 | - | (5,412) | 4,251 |
| John Moores Foundation | - | 8,000 | (8,000) | - |
| LCR Cares Fund | 1,000 | - | (200) | 800 |
| LCR Cares Mental Health Fund | 2,670 | - | (2,670) | - |
| LCVS Community Impact Fund | 569 | 4,500 | (2,066) | 3,003 |
| LCVS Community Innovation Fund | 5,298 | - | (1,093) | 4,205 |
| Liverpool City Council Covid | 5,180 | - | (3,038) | 2,142 |
| Mayoral Neighbourhood fund | - | 1,200 | (1,200) | - |
| McCarthy Stone Foundation | - | 750 | (750) | - |
| Mpac | - | 29,000 | (29,000) | - |
| Merseyside Police Community Cashback | 3,056 | - | (3,056) | - |
| National Lottery Community Fund | 5,253 | 10,000 | (5,392) | 9,861 |
| National Lottery Community Fund (DCM) | 4,000 | - | (800) | 3,200 |
| Onward Community Fund | - | 2,500 | (2,500) | - |
| P.H. Holt Foundation | - | 10,000 | (1,875) | 8,125 |
| Steve Morgan Foundation | - | 10,000 | (10,000) | - |
| Torus Community Investment Fund | - | 1,000 | (1,000) | - |
| Youth Diversion Fund | - | 2,000 | (2,000) | - |
| | **42,151** | **117,979** | **(118,467)** | **41,663** |

## THE OPENING DOORS PROJECT
### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2023

| 2022 | Funds at beginning of year | Movements in the year end: Income | Expenditure | Funds at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Albert Gubay Foundation | 3,974 | - | (2,154) | 1,820 |
| Albert Hunt | - | 2,000 | - | 2,000 |
| Alpkit Foundation | - | 300 | (13) | 287 |
| Asda Foundation | - | 980 | (980) | - |
| Barchester Foundation | 550 | - | (550) | - |
| Eleanor Rathbone charitable trust | - | 3,000 | (1,645) | 1,355 |
| Foyle Foundation | 4,147 | - | (4,147) | - |
| Holiday Activities and Food | 590 | 28,095 | (19,022) | 9,663 |
| LCR Cares Fund | 1,500 | - | (500) | 1,000 |
| LCR Cares Mental Health Fund | - | 3,264 | (594) | 2,670 |
| LCVS Community Impact Fund | 2,030 | - | (1,461) | 569 |
| LCVS Community Innovation Fund | - | 7,500 | (2,202) | 5,298 |
| Liverpool City Council Covid | 10,000 | - | (4,820) | 5,180 |
| Mpac | 219 | - | (219) | - |
| Merseyside Police | 195 | | (195) | |
| Merseyside Police Community Cashback | - | 4,000 | (944) | 3,056 |
| National Lottery Community Fund | 3,083 | 10,000 | (7,830) | 5,253 |
| National Lottery Community Fund (DCM) | 6,000 | - | (2,000) | 4,000 |
| OPAL | - | 3,000 | (3,000) | - |
| Postcode Neighbourhood Trust | 15,800 | - | (15,800) | - |
| Skelton Charity | 1,090 | - | (1,090) | - |
| Steve Morgan Foundation | 247 | 20,000 | (20,247) | - |
| Torus Community Investment Fund | - | 700 | (700) | - |
| Youth Diversion Fund | - | 1,400 | (1,400) | - |
| | **49,425** | **84,239** | **(91,513)** | **42,151** |

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Albert Gubay Foundation** – Contribution towards core costs

**Albert Hunt** – Contribution towards core costs

**Alpkit Foundation** – Contribution towards 'Walk & Talk' group

**Asda Foundation** – Contribution towards community events, social events to bring the community together

**Cyclists Touring Club-** To deliver the Big Bike Revival programme in 2023

**Barchester Foundation** – Contribution towards elderly day trip and chair based exercises and afternoon tea

**Eleanor Rathbone charitable trust** – Contribution towards the 'Butterflies' project for activities for disadvantaged children and parents in Walton

**Feeding Liverpool-** Purchasing food stock to support people aged 65 and over.

**Foyle Foundation** – Contribution towards running's costs, salaries and project costs

**Garfield Weston Foundation-** Contribution towards Salaries, running costs and project costs

**Holiday Activities and Food** – Contribution towards play scheme during school holidays

**John Moores Foundation-** Contribution towards Salaries & Sessional Fees

**LCR Cares Fund** – Contribution towards match funding for van hire.

**LCR Cares Mental Health Fund** – Contribution towards activities to reduce isolation and loneliness for over 60s & people with dementia.

**LCVS Community Impact Fund-**

**LCVS Community Innovation Fund** – Contribution towards Insurances, professional fees, food provision

**Liverpool City Council Covid Targeted Engagement Programme** – Contribution towards Salaries, running costs and project costs

**Mayoral Neighbourhood Fund-** Contribution towards Christmas events for families in need.

**McCarthy Stone Foundation-** Contribution towards Rent, Utility costs, salaries & activity costs.

**Merseyside Police Community Cashback Fund** – Contribution towards activities and play schemes.

**Merseyside Police** – Contribution towards for youth diversion but agreed to change in Covid to fund online family bingos

**Mpac** – Contribution towards activities and play schemes.

**National Lottery Community Fund** – Contribution towards storage, food provision, salary, transport costs

**National Lottery Community Fund (DCM)** – Contribution towards for van, insurance, signs and tax

**Opal** – Contribution towards October playscheme

**Onward Community Fund-** Contribution towards activity costs

**P.H. Holt Foundation-** Contribution towards activity costs

**Postcode Neighbourhood Trust** – Contribution towards salaries and fuel

**Skelton Charity** – Contribution towards lifestyle programme

**Steve Morgan Foundation** – Contribution towards salary costs of the project co-ordinator.

**Torus Community Investment Fund** – Contribution towards Christmas float and event

**Youth Diversion Fund** – Contribution towards summer play schemes.

## 10. Guarantees and Other Financial Commitments

There is a license to occupy the land and buildings of St. Nathanaels Church, Fazakerley Road, Walton during permitted hours for £200 per month. The License term is from 01.09.21 to 01.09.26

| | |
|---|---|
| Amount Falling Due within one year | £2,400 |
| Amount Falling Due after more than one year | £5,000 |

## 11. Related Parties

There were no material related party transactions during this year ended which require disclosure.

## 12. Limited liability of members

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

# Accounts

# THE OPENING DOORS PROJECT

## REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

Charity Registration No. 1184478

## CONTENTS

The Trustees present their report and financial statements for the year ended 31st July 2022 for the Charitable Incorporated Organisation.

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's trust deed, 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 (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

## OBJECTIVES AND ACTIVITIES

To promote positive health of the inhabitants of Rice Lane and surrounding area, without distinction of age, sex, race, politics, religion. By associating with the statutory authorities, voluntary organisations, institutions, businesses and inhabitants in a common effort to advance health and provide facilities in the interest of social welfare for health, recreation and leisure.

To provide support for families to improve their quality of life and general wellbeing.

1. To reduce social exclusion and promote cohesion.
2. To promote financial inclusion
3. To increase self confidence and positive self esteem
4. To promote positive mental health
5. To promote healthy lifestyles
6. To promote active lifestyles
7. To promote self expression through various art projects
8. To reduce crime & anti social behavior
9. To reduce loneliness.
10. To promote happiness
11. To increase capacity building and collective responsibility
12. Implement environmental projects in the community

### Public Benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

## ACHIEVEMENTS AND PERFORMANCE

This is the third chairs report for our charity, and what a year it has been.

The charity was registered as a CIO on 18th July 2019 (Charity No. 1184478).

Our Bank Account for the charity was operational in September 2019. All our funding goes through our account, which is with the Co-operative Bank, and is subject to this audit and report. Any donations we receive are recorded in our paying in book.

Now that we have (hopefully) left covid behind, we have returned to our face to face activities, all aimed at improving people's mental health, and promoting resilience in our community.

To this end, we have provided –

- Playschemes at every school break, and taken advantage of the HAF funding to feed children which may otherwise have gone without healthy food at lunchtime.
- Fundays. To bring the community together.
- Craft and Crochet classes to improve peoples' skills and bring the community together, reducing loneliness. Lunch is provided.
- Afternoon Teas. Reducing social isolation
- Chair based exercises: Improving peoples physical and mental health, especially among the elderly
- Mother and Tots group, bringing new mothers together with each other, and introducing their children to play
- Family fun nights, bringing the community together and helping to bond family relationships
- Monthly Bingo nights, again, bringing the community together

Our trust board members have stayed the same over the past financial year. We currently have five trustees. The board owes an immense debt of gratitude to our project manager, Gayle Conner McCreith, who administered the charity's finance in an exemplary and professional manner, in partnership with our treasurer, during the period we are reporting on. The trust board has been mindful, when recruiting, as to what skills the aspiring trustees can bring to the charity. To this end we do a skill set audit each year for our trust board to identify any areas of weakness. We then go through an advertising and interview process for potential new trustees. We are very keen to recruit new trustees using this skill set.

We aim to continue to recruit new trustees in the next financial year. Currently, our board is a mix of volunteers, service users and legal and specialist people. Our board meets bi-monthly. This enables us to have an up-to-date overview of the charity, and manage any risk facing us accordingly.

The trustees have been mindful to previous comments regarding building reserves in our bank account. To this end, we have put in place a plan to increase our reserves, and this is reviewed at each trustees meeting.

The board of trustees would like to place on record their thanks to all organisations that have funded us this year, along with St. Nathaniels Church who have always been generous in giving us the use of their church building. We could not have delivered the services we have done without their support. We now have a license in place with the church, which is a trailblazer for the Church of England in Merseyside.

The board of trustees would also like to place on record their thanks to our amazing volunteers, who have helped the project to serve the community in so many ways, and also helping to deliver our online services and providing support services and administration to helps deliver our services to our community. We could not have done it without you.

We are also proud of the training given to our volunteers. It has been great watching them gain in confidence and flourish.

Finally, the board of trustees would like to place on record their thanks to our project manager, Gayle Connor McCreith and our logistics/warehouse worker, Dave Ramsey, and also Julie, our lead volunteer. They have consistently gone above and beyond their job descriptions, these three amazing people, along with the commitment of our amazing volunteers, have helped shape the charity go above and beyond in meeting and exceeding its goals.

## FINANCIAL REVIEW

Total income for the year ended was £95,713 (2021: £115,702), of which £84,239 (2021: £102,584) related to funding for projects upon which restrictions are placed.

Total expenditure for the year ended was £102,214 (2021: £74,419) of which £91,513 (2021: £62,626) related to restricted funds, leaving a deficit for the year ended of £6,501 (2021: surplus £41,283).

At 31st July 2022 the Charitable Incorporated Organisation's reserves stood at £44,259 (2021: £50,760) of which £42,151 (2021: £49,425) represented restricted funds.

### Risk Management

The main risks to which the Charitable Incorporated Organisation is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

The trustees monitor our spending of grants and our day to day spending robustly. We have a policy to only spend our funding on what we are restricted to. We review our finances at each Trustee meeting, the main risk would be if funders became so stretched that they could not future fund us. The trustees would then manage and direct that risk, accordingly, proactively seeking new pockets of funding.

### Reserves Policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of one month's running costs should no further funding be received.

As at the end of the financial year ended the unrestricted funds totalled £2,108. The Charitable Incorporated Organisation requires £8,442 for one month's running costs.

The reserves were prudently built up as a response to being made aware of this requirement at the time of last year's accounts.

### Plans for the Future

In the forthcoming year, we hope to get funding from National Lottery Reaching Communities, which would take the project to the next level in our development.

We currently have a bid in with the Postcode Lottery, Garfield Weston and Liverpool City Region. Our project co-ordinator, Gayle, will continue to identify new areas of funding also.

We look forward to continuing working and developing our roles with our funders and aim to continue with the success of the project over the coming year, and improve the lives and self-esteem of our service users, making our community a happy place to live.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Opening Doors Project (formerly known as The Rice Lane Opening Doors Project) registered as a Charitable Incorporated Organisation (CIO), number 1184478 on 18th July 2019, under the terms of their constitution dated 10th June 2019.

There are currently five members of the trustee board, there have been two resignations and two replacements appointed. We meet bi-monthly to oversee the work of the project.

We aim to have a board representative of the services we provide. Currently we have a solicitor, some service users, and a senior working member of another charity (the Big Help Project)

We recruit trustees via interview; this is against a skills audit. The trustees regularly analyze themselves to identify strengths and weaknesses and put in a support programme when weaknesses are identified.

The trustees review the organisation's policies for the following subjects at least annually, and strengthen them accordingly: Equality, Health and Safety, Child and Adult Protection and Safeguarding.

Training is available to the trustees in all of these areas.

The day to day running of the project is the responsibility of the paid project coordinator, in consultation with the chair and Board of Trustees.

## REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---|---|
| **Name** | The Opening Doors Project |
| **Charity number** | 1184478 |
| **Address & Office** | 52 Evered Avenue<br>Liverpool<br>L9 2AG |
| **Trustees** | The members of the Board of Trustees are as follows:<br><br>K Afford<br>K Connor<br>M Hamilton-Graney<br>C Hardisty<br>L Hughes<br>J Verdin |
| **Independent Examiner** | Paula Sanchez ACCA<br>c/o LCVS<br>151 Dale Street,<br>Liverpool,<br>L2 2AH |
| **Bankers** | The Co-Operative Bank Plc<br>PO Box 250<br>Skelmersdale<br>WN8 6WT |

**Signed on behalf of the Trustees**

..................................................

**L Hughes, Trustee**

28/02/2023

**Date**

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31st July 2022 which are set out on pages 8 to 22.

*Respective responsibilities of trustees and examiner*

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

*Basis of independent examiner's statement*

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

*Independent examiner's statement*

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name: **Mrs Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: ***c/o LCVS 151 Dale Street, L2 2AH***

Dated: 30 March 2023.

# THE OPENING DOORS PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2022

| | Notes | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---|---|---|---|---|---|
| **Income and Endowments from** | | | | | |
| Donations | 2a | 6,340 | - | 6,340 | 9,490 |
| Charitable activities | 2b | - | 84,239 | 84,239 | 103,584 |
| Other trading activities | 2c | 5,134 | - | 5,134 | 2,628 |
| **Total Income** | | **11,474** | **84,239** | **95,713** | **115,702** |
| **Expenditure on** | | | | | |
| Raising funds | | 908 | - | 908 | 614 |
| Charitable activities | 3 | 9,793 | 91,513 | 101,306 | 73,805 |
| **Total expenditure** | | **10,701** | **91,513** | **102,214** | **74,419** |
| **Net income, net movement in funds** | | **773** | **(7,274)** | **(6,501)** | **41,283** |
| **Total funds brought forward** | 8, 9 | 1,335 | 49,425 | 50,760 | 9,477 |
| **Total funds carried forward** | 7 - 9 | **2,108** | **42,151** | **44,259** | **50,760** |

The notes on pages 10 to 22 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation.

## THE OPENING DOORS PROJECT
### BALANCE SHEET AS AT 31ST JULY 2022

| | Notes | 31st July 2022 | | 31st July 2021 | |
|---|---|---|---|---|---|
| **Fixed assets** | | £ | £ | £ | £ |
| Tangible fixed assets | 4 | | 11,284 | | 6,772 |
| **Current assets** | | | | | |
| Debtors | 5 | 3,264 | | - | |
| Cash at bank and in hand | | 31,698 | | 45,218 | |
| | | 34,962 | | 45,218 | |
| **Current liabilities** | | | | | |
| Creditors: amounts falling due within one year | 6 | (1,987) | | (1,230) | |
| **Net current assets** | | | 32,975 | | 43,988 |
| **Total assets less current liabilities** | | | **44,259** | | **50,760** |
| **Funds:** | | | | | |
| Unrestricted funds | 7, 8 | | 2,108 | | 1,335 |
| Restricted funds | 7, 9 | | 42,151 | | 49,425 |
| | | | **44,259** | | **50,760** |

**Approved by Trustees on** 28/8/2023

L Hughes, Trustee

Date 28/08/2023

## 1. Accounting Policies

### Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2019) and Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the Charitable Incorporated Organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### Going concern

The Charitable Incorporated Organisation has not been significantly impacted financially by Covid-19, due to receiving emergency funding from 6 funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

### Fund accounting

Unrestricted funds are the Charitable Incorporated Organisation, free reserves available for the Trustees to apply in accordance with the Charitable Incorporated Organisation's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure.

### Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising bingo and is recognised when the amount is certain.

### Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

**Cash and cash equivalents**

Cash and cash equivalents 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.

**Financial instruments**

The Charitable Incorporated Organisation 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 Charitable Incorporated Organisation's balance sheet when the Charitable Incorporated Organisation 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.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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 receipts 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.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

**Critical accounting estimates and judgements**

In the application of the Charitable Incorporated Organisation'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 on-going basis. Revisions to accounting estimates are recognised in the year ended in which the estimate is revised where the revision affects only that year ended, or in the year ended of the revision and future year ended where the revision affects both current and future year ended.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**2. Income and endowments from:**

| | Unrestricted Funds 2022 | Restricted Funds 2022 | Total Funds 2022 | Total Funds 2021 |
|---|---|---|---|---|
| **a. Donations and legacies** | £ | £ | £ | £ |
| Donations | **6,340** | **-** | **6,340** | **9,490** |
| | ======= | ======= | ======= | ======= |

Income from donations and legacies for 2021 related wholly to unrestricted funds

| | | | | |
|---|---|---|---|---|
| **b. Charitable activities** | £ | £ | £ | £ |
| Activities income | - | - | - | 1,000 |
| Albert Hunt | - | 2,000 | 2,000 | - |
| Aldi Neighbourhood Fund | - | - | - | 400 |
| Alpkit | - | 300 | 300 | - |
| Asda Foundation | - | 980 | 980 | 600 |
| Barchester Foundation | - | - | - | 1,100 |
| British Science Association | - | - | - | 500 |
| Comic Relief Community Fund | - | - | - | 850 |
| Eleanor Rathbone | - | 3,000 | 3,000 | - |
| Foyle Foundation | - | - | - | 5,000 |
| Holiday Activities and Food | - | 28,095 | 28,095 | 5,100 |
| LCR Cares Mental Health Fund | - | 3,264 | 3,264 | - |
| LCVS Community Impact Fund | - | - | - | 4,968 |
| LCVS Community Innovation Fund | - | 7,500 | 7,500 | - |
| Liverpool City Council Covid Targeted Engagement Programme | - | - | - | 10,000 |
| Mpac | - | - | - | 8,100 |
| National Lottery Community Fund | - | 10,000 | 10,000 | 9,927 |
| National Lottery Community Fund (DCM) | - | - | - | 12,500 |
| Merseyside Police | - | - | - | 195 |
| Merseyside Police Community Cashback | - | 4,000 | 4,000 | - |
| Opal | - | 3,000 | 3,000 | - |
| Postcode Neighbourhood Trust | - | - | - | 20,000 |
| Skelton Charity | - | - | - | 1,090 |
| Steve Morgan Foundation | - | 20,000 | 20,000 | 20,000 |
| Steve Morgan Foundation Emergency Fund | - | - | - | 1,754 |
| Torus Community Investment Fund | - | 700 | 700 | 500 |
| Youth Diversion Fund | - | 1,400 | 1,400 | - |
| | ------------ | ------------ | ------------ | ------------ |
| | **-** | **84,239** | **84,239** | **103,584** |
| | ======= | ======= | ======= | ======= |

Income from charitable activities in 2021 comprised £1,000 for unrestricted funds and £102,584 related to restricted funds.

| | Unrestricted Funds 2022 | Restricted Funds 2022 | Total Funds 2022 | Total Funds 2021 |
|---|---|---|---|---|
| **c. Other trading activities** | £ | £ | £ | £ |
| Fundraising bingo | **5,134** | - | **5,134** | **2,628** |
| | ======= | ======= | ======= | ======= |

Income from other trading activities for 2021 related wholly to unrestricted funds

## 3. Expenditure on charitable activities

| | Direct charitable Expenditure | Support & Governance Costs | Total 2022 | Total 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| To provide facilities in the interest of social welfare for health, recreation, and leisure. | 89,474 | 11,832 | **101,306** | **73,805** |
| | ====== | ====== | ====== | ====== |

**a.** analysed as follows:

| | 2022 | 2021 |
|---|---|---|
| *Direct Charitable Expenditure:* | £ | £ |
| Staff salary costs | 43,000 | 37,787 |
| Pension | 593 | 593 |
| Activities | 18,014 | 12,742 |
| Room hire | 1,800 | 260 |
| Covid-19 support | - | 7,520 |
| Playscheme | 22,622 | 4,166 |
| Equipment | 39 | 20 |
| Food Provision | 3,406 | - |
| | ---------- | ---------- |
| | **89,474** | **63,088** |
| | ---------- | ---------- |

| | 2022 | 2021 |
|---|---|---|
| *Support and governance costs:* | £ | £ |
| Subscription | 539 | 509 |
| Postage, printing, and stationery | 1,912 | 1,019 |
| Advertising | 445 | 657 |
| Donations and gifts | - | 325 |
| Motor expenses | 1,878 | 1,661 |
| Storage | 1,981 | 1,952 |
| Training | 90 | 83 |
| Insurance | 1,345 | 1,155 |
| Website costs | 25 | 698 |
| Uniforms | 240 | 484 |
| Refreshments | 368 | 127 |
| Repairs | 220 | - |
| Payroll fees | 256 | 95 |
| Accountancy | 1,000 | 675 |
| Depreciation charge | 1,533 | 1,277 |
| | **11,832** | **10,717** |
| **Total expenditure on charitable activities** | **101,306** | **73,805** |

£91,513 (2021 £62,626) of the above expenditure is restricted expenditure.

**b. Staff Costs**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Gross salaries | 43,000 | 37,787 |
| Pension | 593 | 593 |
| | **43,593** | **38,380** |

**c. Particulars of employees:**

The average number of employees during the year ended, calculated on the basis of full-time equivalents, was as follows:

| | 2022 | 2021 |
|---|---|---|
| Charitable activities | **2** | **1.5** |

No employee received emoluments of more than £60,000 during the year ended.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to Trustees during the year ended.

## 4. Tangible fixed assets

| | Computer Equipment £ | Motor Vehicle £ | Fixtures & Fittings | Total £ |
|---|---|---|---|---|
| **Cost:** | | | | |
| Balance at 1st August 2021 | 549 | 7,500 | - | 8,049 |
| Additions in the year | - | - | 6,045 | 6,045 |
| Balance at 31st July 2022 | **549** | **7,500** | **6,045** | **14,094** |
| **Depreciation:** | | | | |
| Balance at 1st August 2021 | 27 | 1,250 | - | 1,277 |
| Charge for the year | 105 | 1,250 | 178 | 1,533 |
| Balance at 31st July 2022 | **132** | **2,500** | **178** | **2,810** |
| **Net book value at 31st July 2022** | **417** | **5,000** | **5,867** | **11,284** |
| Net book value at 31st July 2021 | 522 | 6,250 | - | 6,772 |

## 5. Debtors

| | 2022 £ | 2021 £ |
|---|---|---|
| LCR Cares Mental Health Fund | 3,264 | - |
| | **3,264** | **-** |

There were no debtors as at 31st July 2022 (2021: £none).

## 6. Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|---|---|---|
| Accruals | 1,611 | 790 |
| Tax and Social security | 376 | 440 |
| | **1,987** | **1,230** |

## 7. Analysis of net assets between funds

| 2022 | Tangible Fixed Assets | Net Current Assets | Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 114 | 1,994 | 2,108 |
| **Restricted Funds** | | | |
| Albert Gubay Foundation | - | 1,820 | 1,820 |
| Albert Hunt | | 2,000 | 2,000 |
| Alpkit Foundation | - | 287 | 287 |
| Eleanor Rathbone | | 1,355 | 1,355 |
| Holiday Activities and Food | - | 9,663 | 9,663 |
| LCR Cares Fund | 1,000 | - | 1,000 |
| LCR Cares Mental Health Fund | | 2,670 | 2,670 |
| LCVS Community Impact Fund | 569 | | 569 |
| LCVS Community Innovation Fund | 5,298 | | 5,298 |
| Liverpool City Council Covid Targeted Engagement Programme | - | 5,180 | 5,180 |
| Merseyside Police Community Cashback | - | 3,056 | 3,056 |
| National Lottery Community Fund | 303 | 4,950 | 5,253 |
| National Lottery Community Fund (DCM) | 4,000 | - | 4,000 |
| | 11,170 | 30,981 | 42,151 |
| **Totals** | **11,284** | **32,975** | **44,259** |

| 2021 | Restated Tangible Fixed Assets | Restated Net Current Assets | Restated Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 143 | 1,192 | 1,335 |
| **Restricted Funds** | | | |
| Albert Gubay Foundation | - | 3,974 | 3,974 |
| Barchester Foundation | - | 550 | 550 |
| Foyle Foundation | - | 4,147 | 4,147 |
| Holiday Activities and Food | - | 590 | 590 |
| LCR Cares Fund | 1,250 | 250 | 1,500 |
| LCVS Community Impact Fund | - | 2,030 | 2,030 |
| Liverpool City Council Covid Targeted Engagement Programme | - | 10,000 | 10,000 |
| Merseyside Police | - | 195 | 195 |
| Mpac | - | 219 | 219 |
| National Lottery Community Fund | 379 | 2,704 | 3,083 |
| National Lottery Community Fund (DCM) | 5,000 | 1,000 | 6,000 |
| Postcode Neighbourhood Trust | - | 15,800 | 15,800 |
| Skelton Charity | - | 1,090 | 1,090 |
| Steve Morgan Foundation | - | 247 | 247 |
| | 6,629 | 42,796 | 49,425 |
| **Totals** | **6,772** | **43,988** | **50,760** |

## 8. Unrestricted Funds

| 2022 | Funds at beginning of year | Movements in the year end Income | Movements in the year end Expenditure | Funds at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General Fund | 1,335 | 11,474 | (10,701) | 2,108 |

| 2021 | Funds at beginning of year | Movements in the year end Income | Movements in the year end Expenditure | Funds at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General Fund | 10 | 13,118 | (11,793) | 1,335 |

**General Fund** is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

**9. Restricted Funds**

| 2022 | Funds at beginning of year | Movements in the year end: Income | Movements in the year end: Expenditure | Funds at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Albert Gubay Foundation | 3,974 | - | (2,154) | 1,820 |
| Albert Hunt | - | 2,000 | - | 2,000 |
| Alpkit Foundation | - | 300 | (13) | 287 |
| Asda Foundation | - | 980 | (980) | - |
| Barchester Foundation | 550 | - | (550) | - |
| Eleanor Rathbone | - | 3,000 | (1,645) | 1,355 |
| Foyle Foundation | 4,147 | - | (4,147) | - |
| Holiday Activities and Food | 590 | 28,095 | (19,022) | 9,663 |
| LCR Cares Fund | 1,500 | - | (500) | 1,000 |
| LCR Cares Mental Health Fund | - | 3,264 | (594) | 2,670 |
| LCVS Community Impact Fund | 2,030 | - | (1,461) | 569 |
| LCVS Community Innovation Fund | - | 7,500 | (2,202) | 5,298 |
| Liverpool City Council Covid | 10,000 | - | (4,820) | 5,180 |
| Mpac | 219 | - | (219) | - |
| Merseyside Police | 195 | | (195) | |
| Merseyside Police Community Cashback | - | 4,000 | (944) | 3,056 |
| National Lottery Community Fund | 3,083 | 10,000 | (7,830) | 5,253 |
| National Lottery Community Fund (DCM) | 6,000 | - | (2,000) | 4,000 |
| OPAL | - | 3,000 | (3,000) | - |
| Postcode Neighbourhood Trust | 15,800 | - | (15,800) | - |
| Skelton Charity | 1,090 | - | (1,090) | - |
| Steve Morgan Foundation | 247 | 20,000 | (20,247) | - |
| Torus Community Investment Fund | - | 700 | (700) | - |
| Youth Diversion Fund | - | 1,400 | (1,400) | - |
| | **49,425** | **84,239** | **(91,513)** | **42,151** |

| 2021 | Funds at beginning of year | Movements in the year end: Income | Expenditure | Funds at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Albert Gubay Foundation | 3,974 | - | (-) | 3,974 |
| Aldi Neighbourhood Fund | - | 400 | (400) | - |
| Asda Foundation | - | 600 | (600) | - |
| Bags of Help Covid-19 Community Fund | 45 | - | (45) | - |
| Barchester Foundation | - | 1,100 | (550) | 550 |
| British Science Association | - | 500 | (500) | - |
| Cash for Kids | 328 | - | (328) | - |
| Comic Relief Community Fund | - | 850 | (850) | - |
| Foyle Foundation | - | 5,000 | (853) | 4,147 |
| Holiday Activities and Food | - | 5,100 | (4,510) | 590 |
| Jack's Support Programme | 320 | - | (320) | - |
| LCR Cares Fund | 2,000 | - | (500) | 1,500 |
| LCVS Community Impact Fund | - | 4,968 | (2,938) | 2,030 |
| Liverpool City Council | 144 | - | (144) | - |
| Liverpool City Council Covid Targeted Engagement Programme | - | 10,000 | (-) | 10,000 |
| Mpac | 219 | 8,100 | (8,100) | 219 |
| National Lottery Community Fund | - | 9,927 | (6,844) | 3,083 |
| National Lottery Community Fund (DCM) | - | 12,500 | (6,500) | 6,000 |
| Merseyside Police | - | 195 | (-) | 195 |
| Postcode Neighbourhood Trust | - | 20,000 | (4,200) | 15,800 |
| Skelton Charity | - | 1,090 | (-) | 1,090 |
| Steve Morgan Foundation | - | 20,000 | (19,753) | 247 |
| Steve Morgan Foundation Emergency Fund | 1,596 | 1,754 | (3,350) | - |
| Torus Community Investment Fund | - | 500 | (500) | - |
| Woodward Charitable Trust | 841 | - | (841) | - |
| | **9,467** | **102,584** | **(62,626)** | **49,425** |

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:
**Albert Gubay Foundation** – Contribution towards core costs

**Albert Hunt** – Contribution towards core costs

**Aldi Neighbourhood Fund** – Contribution towards children's food for activities, walks, Sunday craft days

**Alpkit Foundation** – Contribution towards 'Walk & Talk' group

**Asda Foundation** – Contribution towards community events, social events to bring the community together

**Bags of Help Covid-19 Community Fund** – Contribution towards Fare-share and stationary costs

**Barchester Foundation** – Contribution towards elderly day trip and chair based exercises and afternoon tea

**British Science Association** – Contribution towards science week.

**Cash for Kids** – Contribution towards children activities.

**Comic Relief Community Fund** – Contribution towards website and promotional software and Jotform database

**Eleanor Rathbone** – Contribution towards the 'Butterflies' project for activities for disadvantaged children and parents in Walton

**Foyle Foundation** – Contribution towards running's costs, salaries and project costs

**Holiday Activities and Food** – Contribution towards play scheme during school holidays

**Jack's Support Programme** – Contribution towards running costs.

**LCR Cares Mental Health Fund** – Contribution towards activities to reduce isolation and loneliness for over 60s & people with dementia.

**LCR Cares Fund** – Contribution towards match funding for van hire.

**LCVS Community Innovation Fund** – Contribution towards Insurances, professional fees, food provision

**LCVS Covid-19 Emergency Fund** – Contribution towards food and core costs.

**Liverpool City Council** – funding for cooking on a budget.

**Liverpool City Council Covid Targeted Engagement Programme** – Contribution towards Salaries, running costs and project costs

**Merseyside Police Community Cashback Fund** – Contribution towards activities and play schemes.

**Merseyside Police** – Contribution towards for youth diversion but agreed to change in Covid to fund online family bingos

**Mpac** – Contribution towards activities and play schemes.

**National Lottery Community Fund** – Contribution towards storage, food provision, salary, transport costs

**National Lottery Community Fund (DCM)** – Contribution towards for van, insurance, signs and tax

**Opal** – Contribution towards October playscheme

**Postcode Neighbourhood Trust** – Contribution towards salaries and fuel

**Skelton Charity** – Contribution towards lifestyle programme

**Steve Morgan Foundation** – Contribution towards salary costs of the project co-ordinator.

**Steve Morgan Foundation Emergency Fund** – Contribution towards salaries for driver/logistics worker and core costs.

**Torus Community Investment Fund** – Contribution towards Christmas float and event

**Woodward Charitable Trust** – Contribution towards summer play schemes.

**Youth Diversion Fund** – Contribution towards summer play schemes.

**10. Guarantees and Other Financial Commitments**

There is a license to occupy the land and buildings of St. Nathanaels Church, Fazakerley Road, Walton during permitted hours for £200 per month. The License term is from 01.09.21 to 01.09.26

| | |
|---|---|
| Amount Falling Due within one year | £2,400 |
| Amount Falling Due after more than one year | £7,400 |

**11. Related Parties**

There were no material related party transactions during this year ended which require disclosure.

**12. Limited liability of members**

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

# Accounts

# THE OPENING DOORS PROJECT

## REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2021

Charity Registration No. 1184478

## CONTENTS

The Trustees present their report and financial statements for the year ended 31st July 2021 for the Charitable Incorporated Organisation.

The financial statements have been prepared in accordance with the Charitable Incorporated Organisation's trust deed, 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 (FRS 102) (as amended for accounting periods commencing from 1st January 2019).

## OBJECTIVES AND ACTIVITIES

To promote positive health of the inhabitants of Rice Lane and surrounding area, without distinction of age, sex, race, politics, religion. By associating with the statutory authorities, voluntary organisations, institutions, businesses and inhabitants in a common effort to advance health and provide facilities in the interest of social welfare for health, recreation and leisure.

To provide support for families to improve their quality of life and general wellbeing.

1. To reduce social exclusion and promote cohesion.
2. To promote financial inclusion
3. To increase self confidence and positive self esteem
4. To promote positive mental health
5. To promote healthy lifestyles
6. To promote active lifestyles
7. To promote self expression through various art projects
8. To reduce crime & anti social behavior
9. To reduce loneliness.
10. To promote happiness
11. To increase capacity building and collective responsibility
12. Implement environmental projects in the community

### Public Benefit

In considering the objectives and activities, the Trustees have considered the Charity Commission's guidance on Public Benefit to ensure that the organisation is meeting its Public Benefit requirements.

## ACHIEVEMENTS AND PERFORMANCE

The Covid pandemic dominated our events once again this year. Apart from two brief periods, we continued to operate online, thereby reducing social isolation. As we approach our year end, we are able to meet our service users face to face, and we have started our community day trips, and face to face bingo, along with other events, all which promote positive mental health.

We were, however, able to run a socially distanced and restricted numbers play scheme at spring half term and summer school holidays. We received Holiday Activities and Food (HAF) funding for food provision for these events.

During the period of the Covid pandemic, we provided the following online activities:

- Family Bingo Tuesday and Saturday to help minimise isolation;
- Online family quizzes, game shows and treasure hunts on Fridays.
- Interactive online arts and craft sessions, with our puppets Katie Peach and Eddie Peach.
- We held online family competitions, as well as online art work, getting people to create pieces of work for the NHS and care homes.

We started a feel good (socially distanced) project in Stalmine Gardens to promote positive mental health and resilience in the community. Initially we met with the children and families on a Sunday morning to cement pebbles they had designed into a feel-good snake, along with placing logs they had painted under the trees in the gardens.

Now that the threat of Covid appears to be diminishing, we aim to quickly switch back to our normal activities of bringing about positive mental health resilience and support groups within our community. We will again then provide services for both the young and old, as well as providing services to support the most vulnerable in our community. We also aim to cement and develop our partnership arrangements with our key partners. We will continue to be community led.

Our trust board members numbers have increased by one over the past financial year. We currently have six trustees. The board owes an immense debt of gratitude to our project manager, Gayle Connor McCreith, who administered the charity's finances in an exemplary and professional manner, in partnership with our treasurer, during this period we are reporting on. The trust board has been mindful, when recruiting, as to what skills the aspiring trustee can bring to the charity. To this end we do a skill set audit each year for our trust board to identify any areas of weakness. We then go through an advertising and interview process for potential new trustees.

The trustees also responded to the comments from the accountant from last year's accounts. To this end, we have put in place a plan to increase our reserves.

The board of trustees would like to place on record their thanks to all the organisations that have funded us this year, along with St. Nathanaels Church who has always been generous in giving us the use of their church building. We could not have delivered the services we have done without their support.

The board of trustees would also like to place on record their thanks to our amazing volunteers, who have helped the project to serve the community in so many ways, and also helping to deliver our online services and providing support services and administration to help us deliver our services to our community. We could not have done it without you.

Finally, the board of trustees would like to place on record their thanks to our project manager, Gayle Connor McCreith and our logistics/warehouse worker, Dave Ramsey. They have consistently gone above and beyond their job descriptions, these two amazing people, along with the commitment of our amazing volunteers, have helped shape the charity go above and beyond in meeting and exceeding its goals.

## FINANCIAL REVIEW

Total income for the year ended was £115,702 (2020: £43,242), of which £102,584 (2020: £38,313) related to funding for projects upon which restrictions are placed.

Total expenditure for the year ended was £74,419 (2020: £33,765) of which £62,626 (2020: £28,846) related to restricted funds, leaving a surplus for the year ended of £41,283 (2020: surplus £9,477).

At 31st July 2021 the Charitable Incorporated Organisation's reserves stood at £50,760 (2020: £9,477) of which £49,425 (2020: £9,467) represented restricted funds.

### Risk Management

The main risks to which the Charitable Incorporated Organisation is exposed as identified by the Trustees have been considered and systems have been established to mitigate those risks.

The trustees monitor our spending of grants and our day to day spending robustly. We have a policy to only spend our funding on what we are restricted to. We review our finances at each Trustee meeting, the main risk would be if funders became so stretched that they could not future fund us. The trustees would then manage and direct that risk, accordingly, proactively seeking new pockets of funding.

### Reserves Policy

It is the policy of the Charitable Incorporated Organisation to maintain unrestricted funds, which are free reserves of one month's running costs should no further funding be received.

As at the end of the financial year ended the unrestricted funds totalled £1,335. The Charitable Incorporated Organisation requires £983 for one month's running costs.

The reserves were prudently built up as a response to being made aware of this requirement at the time of last year's accounts.

### Plans for the future

We have received the following mostly restricted funding from August 2021 to present:

- Arnold Clark £1,000
- Community Foundation £1,400
- Alpkit Foundation £300
- Torus Foundation £700
- HAF Christmas £5,095
- Eleanor Rathbone Fund £3,000
- HAF Spring half term £3,000

We will aim to continue to recruit new trustees in the next financial year. Currently, our board is a mix of volunteers, service users also legal and specialist people. Our board meets bi-monthly. This enables us to have an up-to-date overview of the charity and manage any risk facing us accordingly.

We look forward to continuing working and developing our roles with our funders and aim to continue with the success of the project over the coming year and improve the lives and self-esteem of our service users, now that we appear to be leaving covid behind us.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The Opening Doors Project (formerly known as The Rice Lane Opening Doors Project) registered as a Charitable Incorporated Organisation (CIO), number 1184478 on 18th July 2019, under the terms of their constitution dated 10th June 2019.

There are currently five members of the trustee board, there have been two resignations and two replacements appointed. We meet bi-monthly to oversee the work of the project.

We aim to have a board representative of the services we provide. Currently we have a solicitor, some service users, and a senior working member of another charity (the Big Help Project)

We recruit trustees via interview; this is against a skills audit. The trustees regularly analyze themselves to identify strengths and weaknesses and put in a support programme when weaknesses are identified.

The trustees review the organisation's policies for the following subjects at least annually, and strengthen them accordingly: Equality, Health and Safety, Child and Adult Protection and Safeguarding.

Training is available to the trustees in all of these areas.

The day to day running of the project is the responsibility of the paid project coordinator, in consultation with the chair and Board of Trustees.

## REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|---|---|
| **Name** | The Opening Doors Project |
| **Charity number** | 1184478 |
| **Address & Office** | 52 Evered Avenue<br>Liverpool<br>L9 2AG |
| **Trustees** | The members of the Board of Trustees are as follows: |

| | |
|---|---|
| K Afford | (Appointed 5th October 2021) |
| K Connor | |
| M Hamilton-Graney | |
| C Hardisty | (Appointed 5th October 2021) |
| L Hughes | |
| C Parry | (Appointed 5th August 2020)<br>(Resigned 5th September 2021) |
| M Sladen | (Resigned 5th August 2020) |
| J Verdin | |

| | |
|---|---|
| **Independent Examiner** | Paula Sanchez ACCA<br>c/o LCVS<br>151 Dale Street,<br>Liverpool,<br>L2 2AH |
| **Bankers** | The Co-Operative Bank Plc<br>PO box 600 Delf House<br>Skelmersdale<br>WN8 6GF |

**Signed on behalf of the Trustees**

L Hughes

..............................................

**L Hughes, Trustee**

2/3/2022

......................................

**Date**

I report on the accounts of the Charitable Incorporated Organisation for the year ended 31st July 2021 which are set out on pages 8 to 20.

*Respective responsibilities of trustees and examiner*

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

*Basis of independent examiner's statement*

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

*Independent examiner's statement*

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

Name: **Mrs Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: ***c/o LCVS 151 Dale Street, L2 2AH***

Dated: ....2nd March 2022

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST JULY 2021

| | Notes | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|---|---|---|---|---|
| **Income and Endowments from** | | | | | |
| Donations | 2a | 9,490 | - | 9,490 | 3,877 |
| Charitable activities | 2b | 1,000 | 102,584 | 103,584 | 38,364 |
| Other trading activities | 2c | 2,628 | - | 2,628 | 1,001 |
| **Total income** | | **13,118** | **102,584** | **115,702** | **43,242** |
| **Expenditure on** | | | | | |
| Raising funds | | 614 | - | 614 | 687 |
| Charitable activities | 3 | 11,179 | 62,626 | 73,805 | 33,078 |
| **Total expenditure** | | **11,793** | **62,626** | **74,419** | **33,765** |
| **Net income, net movement in funds** | | **1,325** | **39,958** | **41,283** | **9,477** |
| **Total funds brought forward** | 8, 9 | 10 | 9,467 | 9,477 | - |
| **Total funds carried forward** | 7 - 9 | **1,335** | **49,425** | **50,760** | **9,477** |

The notes on pages 10 to 20 form part of these accounts.

All the above amounts relate to continuing activities of the Charitable Incorporated Organisation.

## THE OPENING DOORS PROJECT
### BALANCE SHEET AS AT 31ST JULY 2021

| | Notes | 31stJuly 2021 | | 31stJuly 2020 | |
|---|---|---|---|---|---|
| **Fixed assets** | | £ | £ | £ | £ |
| Tangible fixed assets | 4 | | 6,772 | | - |
| **Current assets** | | | | | |
| Debtors | 5 | - | | - | |
| Cash at bank and in hand | | 45,218 | | 10,752 | |
| | | 45,218 | | 10,752 | |
| **Current liabilities** | | | | | |
| Creditors: amounts falling due within one year | 6 | (1,230) | | (1,275) | |
| **Net current assets** | | | 43,988 | | 9,477 |
| **Total assets less current liabilities** | | | **50,760** | | **9,477** |
| **Funds:** | | | | | |
| Unrestricted funds | 7, 8 | | 1,335 | | 10 |
| Restricted funds | 7, 9 | | 49,425 | | 9,467 |
| | | | **50,760** | | **9,477** |

**Approved by Trustees on ............................**

L Hughes

......................................

**L Hughes, Trustee**

**Date** 2/3/2022 ..............................

## 1. Accounting Policies

### Basis of Accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2015) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (effective 1st January 2015) and Charities Act 2011.

The accounts are prepared in sterling, which is the functional currency of the Charitable Incorporated Organisation. Monetary amounts in these financial statements are rounded to the nearest £.

The Charitable Incorporated Organisation has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

### Going concern

The Charitable Incorporated Organisation has not been significantly impacted financially by Covid-19, due to receiving emergency funding from 6 funders. At the time of approving the accounts, the Trustees have a reasonable expectation that the Charitable Incorporated Organisation has adequate resources to continue in operational existence for the foreseeable future. The Trustees have therefore adopted the going concern basis of accounting in preparing the accounts.

### Fund accounting

Unrestricted funds are the Charitable Incorporated Organisation, free reserves available for the Trustees to apply in accordance with the Charitable Incorporated Organisation's objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure.

### Income recognition

All income is recognised once the Charitable Incorporated Organisation has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accrual's basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from other trading activities relates to fundraising bingo and is recognised when the amount is certain.

### Fixed Assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life.

**Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charitable Incorporated Organisation to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

**Cash and cash equivalents**

Cash and cash equivalents 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.

**Financial instruments**

The Charitable Incorporated Organisation 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 Charitable Incorporated Organisation's balance sheet when the Charitable Incorporated Organisation 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.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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 receipts 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.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charitable Incorporated Organisation's contractual obligations expire or are discharged or cancelled.

**Critical accounting estimates and judgements**

In the application of the Charitable Incorporated Organisation'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 on-going basis. Revisions to accounting estimates are recognised in the year ended in which the estimate is revised where the revision affects only that year ended, or in the year ended of the revision and future year ended where the revision affects both current and future year ended.

All expenditure is accounted for on an accrual's basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Cost of charitable activities relate to the operation of the Charitable Incorporated Organisation comprising of direct charitable expenditure to meet the objectives of the Charitable Incorporated Organisation. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the Charitable Incorporated Organisation.

**Taxation**

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The Charitable Incorporated Organisation benefits from various exemptions from taxation afforded by tax legislation and are not liable to corporation tax on income or gains falling within those exemptions. The Charitable Incorporated Organisation is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**2. Income and endowments from:**

| | Unrestricted Funds 2021 | Restricted Funds 2021 | Total Funds 2021 | Total Funds 2020 |
|---|---|---|---|---|
| **a. Donations and legacies** | **£** | **£** | **£** | **£** |
| Donations | **9,490** | **-** | **9,490** | **3,877** |
| | ======= | ======= | ======= | ======= |

Income from donations and legacies for 2020 related wholly to unrestricted funds

| | | | | |
|---|---|---|---|---|
| **b. Charitable activities** | **£** | **£** | **£** | **£** |
| Activities income | 1,000 | - | 1,000 | - |
| Albert Gubay Foundation | - | - | - | 5,000 |
| Aldi Neighbourhood Fund | - | 400 | 400 | - |
| Asda Foundation | - | 600 | 600 | - |
| Bags of Help Covid-19 Community Fund | - | - | - | 500 |
| Barchester Foundation | - | 1,100 | 1,100 | - |
| British Science Association | - | 500 | 500 | 500 |
| Cash for Kids | - | - | - | 1,500 |
| Comic Relief Community Fund | - | 850 | 850 | - |
| Foyle Foundation | - | 5,000 | 5,000 | - |
| Holiday Activities and Food | - | 5,100 | 5,100 | - |
| Jack's Support Programme | - | - | - | 500 |
| LCR Cares Fund | - | - | - | 2,000 |
| LCVS Community Impact Fund | - | 4,968 | 4,968 | - |
| LCVS Covid-19 Emergency Fund | - | - | - | 5,000 |
| Liverpool City Council | - | - | - | 550 |
| Liverpool City Council Covid Targeted Engagement Programme | - | 10,000 | 10,000 | - |
| Mpac | - | 8,100 | 8,100 | 3,255 |
| National Lottery Community Fund | - | 9,927 | 9,927 | - |
| National Lottery Community Fund (DCM) | - | 12,500 | 12,500 | - |
| Merseyside Police | - | 195 | 195 | - |
| Playscheme | - | - | - | 51 |
| Postcode Neighbourhood Trust | - | 20,000 | 20,000 | - |
| Skelton Charity | - | 1,090 | 1,090 | - |
| Steve Morgan Foundation | - | 20,000 | 20,000 | 10,000 |
| Steve Morgan Foundation Emergency Fund | - | 1,754 | 1,754 | 8,508 |
| Torus Community Investment Fund | - | 500 | 500 | - |
| Woodward Charitable Trust | - | - | - | 1,000 |
| | **1,000** | **102,584** | **103,584** | **38,364** |
| | ======= | ======= | ======= | ======= |

Income from charitable activities in 2020 comprised £51 for unrestricted funds and £38,313 related to restricted funds.

| | Unrestricted Funds 2021 | Restricted Funds 2021 | Total Funds 2021 | Total Funds 2020 |
|---|---|---|---|---|
| **c. Other trading activities** | **£** | **£** | **£** | **£** |
| Fundraising bingo | **2,628** | **-** | **2,628** | **1,001** |
| | ======= | ======= | ======= | ======= |

Income from other trading activities for 2020 related wholly to unrestricted funds

## 3. Expenditure on charitable activities

| | Direct charitable Expenditure | Support & Governance Costs | Total 2021 | Total 2020 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| To provide facilities in the interest of social welfare for health, recreation, and leisure. | 63,088 | 10,717 | **73,805** | **33,078** |
| | ====== | ====== | ====== | ====== |

**a.** analysed as follows:

| | 2021 | 2020 |
|---|---|---|
| *Direct Charitable Expenditure:* | £ | £ |
| Staff salary costs | 37,787 | 14,919 |
| Pension | 593 | 252 |
| Activities | 12,742 | 3,957 |
| Room hire | 260 | 165 |
| Covid-19 support | 7,520 | 12,299 |
| Playscheme | 4,166 | - |
| Equipment | 20 | - |
| | ---------- | ---------- |
| | **63,088** | **31,592** |
| | ---------- | ---------- |

| | 2021 | 2020 |
|---|---|---|
| *Support and governance costs:* | £ | £ |
| Subscription | 509 | 32 |
| Postage, printing, and stationery | 1,019 | 531 |
| Advertising | 657 | - |
| Donations and gifts | 325 | - |
| Motor expenses | 1,661 | - |
| Storage | 1,952 | - |
| Training | 83 | - |
| Insurance | 1,155 | - |
| Website costs | 698 | - |
| Uniforms | 484 | - |
| Refreshments | 127 | - |
| Repairs | - | 103 |
| Payroll fees | 95 | 195 |
| Accountancy | 675 | 625 |
| Depreciation charge | 1,277 | - |
| | **10,717** | **1,486** |
| **Total expenditure on charitable activities** | **73,805** | **33,078** |

£62,626 (2020 £28,846) of the above expenditure is restricted expenditure.

**b. Staff Costs**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Gross salaries | 37,787 | 14,919 |
| Pension | 593 | 252 |
| | **38,380** | **15,171** |

**c. Particulars of employees:**

The average number of employees during the year ended, calculated on the basis of full-time equivalents, was as follows:

| | 2021 | 2020 |
|---|---|---|
| Charitable activities | **1.5** | **0.9** |

No employee received emoluments of more than £60,000 during the year ended.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out-of-pocket expenses were reimbursed to Trustees during the year ended.

## 4. Tangible fixed assets

| | Computer Equipment | Motor Vehicle | Total |
|---|---|---|---|
| **Cost:** | £ | £ | £ |
| Balance at 1st August 2020 | - | - | - |
| Additions in the year | 549 | 7,500 | 8,049 |
| Balance at 31st July 2021 | **549** | **7,500** | **8,049** |
| **Depreciation:** | | | |
| Balance at 1st August 2020 | - | - | - |
| Charge for the year | 27 | 1,250 | 1,277 |
| Balance at 31st July 2021 | **27** | **1,250** | **1,277** |
| **Net book value at 31st July 2021** | **522** | **6,250** | **6,772** |
| Net book value at 31st July 2020 | - | - | - |

## 5. Debtors

There were no debtors as at 31st July 2021 (2020: £none).

## 6. Creditors: amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Accruals | 790 | 740 |
| Tax and Social security | 440 | 535 |
| | **1,230** | **1,275** |

## 7. Analysis of net assets between funds

| | Tangible Fixed Assets | Net Current Assets | Total |
|---|---|---|---|
| **Unrestricted Funds** | £ | £ | £ |
| General Fund | 6,393 | (5,058) | 1,335 |
| **Restricted Funds** | | | |
| Albert Gubay Foundation | - | 3,974 | 3,974 |
| Barchester Foundation | - | 550 | 550 |
| Foyle Foundation | - | 4,147 | 4,147 |
| Holiday Activities and Food | - | 590 | 590 |
| LCR Cares Fund | - | 1,500 | 1,500 |
| LCVS Community Impact Fund | - | 2,030 | 2,030 |
| Liverpool City Council Covid Targeted Engagement Programme | - | 10,000 | 10,000 |
| Merseyside Police | - | 195 | 195 |
| Mpac | - | 219 | 219 |
| National Lottery Community Fund | 379 | 2,704 | 3,083 |
| National Lottery Community Fund (DCM) | - | 6,000 | 6,000 |
| Postcode Neighbourhood Trust | - | 15,800 | 15,800 |
| Skelton Charity | - | 1,090 | 1,090 |
| Steve Morgan Foundation | - | 247 | 247 |
| | 379 | 49,046 | 49,425 |
| **Totals** | **6,772** | **43,988** | **50,760** |

## 8. Unrestricted Funds

| | Funds at beginning of year | Movements in the year ended: Income | Expenditure | Funds at end of year |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| General Fund | **10** | **13,118** | **(11,793)** | **1,335** |

**General Fund** is used to finance the Charitable Incorporated Organisation's general activities and core costs as outlined in the Trustees' Report.

## 9. Restricted Funds

| | | Movements in the year ended | | |
|---|---|---|---|---|
| | **Funds at beginning of year** | **Income** | **Expenditure** | **Funds at end of year** |
| | **£** | **£** | **£** | **£** |
| Albert Gubay Foundation | 3,974 | - | (-) | 3,974 |
| Aldi Neighbourhood Fund | - | 400 | (400) | - |
| Asda Foundation | - | 600 | (600) | - |
| Bags of Help Covid-19 Community Fund | 45 | - | (45) | - |
| Barchester Foundation | - | 1,100 | (550) | 550 |
| British Science Association | - | 500 | (500) | - |
| Cash for Kids | 328 | - | (328) | - |
| Comic Relief Community Fund | - | 850 | (850) | - |
| Foyle Foundation | - | 5,000 | (853) | 4,147 |
| Holiday Activities and Food | - | 5,100 | (4,510) | 590 |
| Jack's Support Programme | 320 | - | (320) | - |
| LCR Cares Fund | 2,000 | - | (500) | 1,500 |
| LCVS Community Impact Fund | - | 4,968 | (2,938) | 2,030 |
| Liverpool City Council | 144 | - | (144) | - |
| Liverpool City Council Covid Targeted Engagement Programme | - | 10,000 | (-) | 10,000 |
| Mpac | 219 | 8,100 | (8,100) | 219 |
| National Lottery Community Fund | - | 9,927 | (6,844) | 3,083 |
| National Lottery Community Fund (DCM) | - | 12,500 | (6,500) | 6,000 |
| Merseyside Police | - | 195 | (-) | 195 |
| Postcode Neighbourhood Trust | - | 20,000 | (4,200) | 15,800 |
| Skelton Charity | - | 1,090 | (-) | 1,090 |
| Steve Morgan Foundation | - | 20,000 | (19,753) | 247 |
| Steve Morgan Foundation Emergency Fund | 1,596 | 1,754 | (3,350) | - |
| Torus Community Investment Fund | - | 500 | (500) | - |
| Woodward Charitable Trust | 841 | - | (841) | - |
| | **9,467** | **102,584** | **(62,626)** | **49,425** |

These are monies given to the Charitable Incorporated Organisation to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:
**Albert Gubay Foundation** – Contribution towards core costs

**Aldi Neighbourhood Fund** – Contribution towards children's food for activities, walks, Sunday craft days

**Asda Foundation** – Contribution towards community events, social events to bring the community together

**Bags of Help Covid-19 Community Fund** – Contribution towards Fare-share and stationary costs

**Barchester Foundation** – Contribution towards elderly day trip and chair based exercises and afternoon tea

**British Science Association** – Contribution towards science week.

**Cash for Kids** – Contribution towards children activities.

**Comic Relief Community Fund** – Contribution towards website and promotional software and Jotform database

**Foyle Foundation** – Contribution towards running's costs, salaries and project costs

**Holiday Activities and Food** – Contribution towards play scheme during school holidays

**Jack's Support Programme** – Contribution towards running costs.

**LCR Cares Fund** – Contribution towards match funding for van hire.

**LCVS Community Impact Fund** – Contribution towards Insurances, professional fees, food provision

**LCVS Covid-19 Emergency Fund** – Contribution towards food and core costs.

**Liverpool City Council** – funding for cooking on a budget.

**Liverpool City Council Covid Targeted Engagement Programme** – Contribution towards Salaries, running costs and project costs

**Mpac** – Contribution towards activities and play schemes.

**National Lottery Community Fund** – Contribution towards storage, food provision, salary, transport costs

**National Lottery Community Fund (DCM)** – Contribution towards for van, insurance, signs and tax

**Merseyside Police** – Contribution towards for youth diversion but agreed to change in Covid to fund online family bingos

**Postcode Neighbourhood Trust** – Contribution towards salaries and fuel

**Skelton Charity** – Contribution towards lifestyle programme

**Steve Morgan Foundation** – Contribution towards salary costs of the project co-ordinator.

**Steve Morgan Foundation Emergency Fund** – Contribution towards salaries for driver/logistics worker and core costs.

**Torus Community Investment Fund** – Contribution towards Christmas float and event

**Woodward Charitable Trust** – Contribution towards summer play schemes.

### 10. Guarantees and Other Financial Commitments

There are no financial commitments under non-cancellable operating leases.

### 11. Related Parties

There were no material related party transactions during this year ended which require disclosure.

### 12. Limited liability of members

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