

THE OPENING DOORS PROJECT

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

Charity Registration No. 1184478

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THE OPENING DOORS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2022

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.

THE OPENING DOORS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2022

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 help 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.

THE OPENING DOORS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2022

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.

THE OPENING DOORS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2022

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 2022

REFERENCE AND ADMINISTRATIVE DETAILS

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

Signed on behalf of the Trustees


.....
L Hughes, Trustee

28/02/2023
.....
Date

THE OPENING DOORS PROJECT

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

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: **3rd 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	31 st July 2022		31 st 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	
		<u>34,962</u>		<u>45,218</u>	
Current liabilities					
Creditors: amounts falling due within one year	6	(1,987)		(1,230)	
		<u></u>		<u></u>	
Net current assets			32,975		43,988
Total assets less current liabilities			<u>44,259</u>		<u>50,760</u>
			=====		=====
Funds:					
Unrestricted funds	7, 8	2,108		1,335	
Restricted funds	7, 9	42,151		49,425	
		<u>44,259</u>		<u>50,760</u>	
		=====		=====	

Approved by Trustees on 28/2/2023



 L Hughes, Trustee

Date 28/02/2023

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 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 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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

	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 £
<i>Direct Charitable Expenditure:</i>		
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
	-----	-----

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

	2022	2021
	£	£
<i>Support and governance costs:</i>		
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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

4. Tangible fixed assets

	Computer Equipment £	Motor Vehicle £	Fixtures & Fittings	Total £
Cost:				
Balance at 1 st August 2021	549	7,500	-	8,049
Additions in the year	-	-	6,045	6,045
	-----	-----	-----	-----
Balance at 31 st July 2022	549	7,500	6,045	14,094
	=====	=====	=====	=====
Depreciation:				
Balance at 1 st August 2021	27	1,250	-	1,277
Charge for the year	105	1,250	178	1,533
	-----	-----	-----	-----
Balance at 31 st 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 31 st 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
	=====	=====

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

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
	=====	=====	=====

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

8. Unrestricted Funds

2022	Funds at beginning of year £	<u>Movements in the year end</u>		Funds at end of year £
		Income £	Expenditure £	
General Fund	1,335	11,474	(10,701)	2,108
	=====	=====	=====	=====

2021	Funds at beginning of year £	<u>Movements in the year end</u>		Funds at end of year £
		Income £	Expenditure £	
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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

9. Restricted Funds

2022	Funds at beginning of year £	Movements in the year end		Funds at end of year £
		Income £	Expenditure £	
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
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THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

2021	<u>Movements in the year end</u>			
	Funds	Income	Expenditure	Funds
	at beginning of year £	£	£	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
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THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

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

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

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
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Amount Falling Due after more than one year	£7,400
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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.