

THE OPENING DOORS PROJECT

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

Charity Registration No. 1184478

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THE OPENING DOORS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2024

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.

THE OPENING DOORS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2024

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 OPENING DOORS PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2024

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.

THE OPENING DOORS PROJECT
TRUSTEES' REPORT FOR THE YEAR ENDED 31ST JULY 2024

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 A Seddon (Appointed 15 th February 2024) J Verdin
Independent Examiner	Mrs Ying Huang 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

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.....

THE OPENING DOORS PROJECT
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	31 st July 2024		31 st 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

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

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 2024

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 2024

2. Income and endowments from:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
a. Donations and legacies				
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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
c. Other trading activities				
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 £
<i>Direct Charitable Expenditure:</i>		
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
	-----	-----

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

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

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

4. Tangible fixed assets

	Computer Equipment £	Motor Vehicle £	Fixtures & Fittings	Total £
Cost:				
Balance at 1 st August 2023	928	7,500	6,045	14,473
Additions in the year	-	-	-	-
	-----	-----	-----	-----
Balance at 31 st July 2024	928	7,500	6,045	14,473
	=====	=====	=====	=====
Depreciation:				
Balance at 1 st August 2023	260	3,500	1,387	5,147
Charge for the year	134	800	1,209	2,143
	-----	-----	-----	-----
Balance at 31 st 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 31 st 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
	=====	=====

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

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

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

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		Reserves at end of year £
		Income £	Expenditure £	
General Fund	2,771	17,033	10,366	9,438

2023	Reserves at beginning of year £	Movement in the year		Reserves at end of year £
		Income £	Expenditure £	
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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

9. Restricted Funds

2024	Reserves at beginning of year £	Movement in the year		Reserves at end of year £
		Income £	Expenditure £	
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

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

2023	Reserves at beginning of year £	Movement in the year		Reserves at end of year £
		Income	Expenditure	
		£	£	
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
	=====	=====	=====	=====

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

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.

THE OPENING DOORS PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

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
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	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.