

# OPEN DOOR CHARITY

England & Wales · Charity number 1189664

## Details

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**Other names** THE OPEN DOOR CENTRE

**Status** Registered

**Legal form** CIO

**Registered** 2020-05-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Bloom Building  
3 Abbey Close  
Birkenhead  
CH41 5FQ

**Phone** 01516394545

**Email** [info@opendoorcharity.com](mailto:info@opendoorcharity.com)

**Website** [www.opendoorcharity.com](http://www.opendoorcharity.com)

## Activities

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**Objects:** 1) TO PROMOTE AND PROTECT THE MENTAL HEALTH OF PEOPLE ON WIRRAL AND THE SURROUNDING AREA THROUGH THE PROVISION OF SUPPORT, EDUCATION AND PRACTICAL ADVICE.2) TO PROMOTE SOCIAL INCLUSION FOR THE PUBLIC BENEFIT BY PREVENTING PEOPLE WITH MENTAL HEALTH PROBLEMS FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED AND ASSISTING THEM TO INTEGRATE INTO SOCIETY INCLUDING BY:(I) SUPPORTING PEOPLE IN ORDER TO ALLEVIATE THE STIGMA WHICH PERPETUATES MENTAL HEALTH PROBLEMS(II) IDENTIFYING BEST PRACTICE IN TACKLING MENTAL HEALTH ISSUES, SUPPORTING USERS AND IDENTIFYING LOCAL AND NATIONAL SERVICES AND DISSEMINATING INFORMATION(III) PROVIDING SERVICE USERS WITH THE CAPACITY TO BE BETTER EQUIPPED TO DEAL WITH DEPRESSION, AND (IV) RAISING PUBLIC AWARENESS OF THE ISSUES AFFECTING MENTAL HEALTH SUFFERERS(V) PROVIDING SOCIAL FACILITIES AND EVENTS INVOLVING THE LOCAL COMMUNITY.

**Activities:** ODC is an independent mental health charity 'shaping change' in mental health via 'empowerment', 'culture' and 'opportunity'. We offer multi faceted services for young people, young adults and parents across our specialist focused sites to support those who are suffering from anxiety, low mood, stress and panic attacks. Access is free and immediate, with no waiting lists.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Arts/culture/heritage/science
- **Who:** Children/young People

## Geography

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- Liverpool City
- Wirral

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-10-31	£1,381,074	£1,031,974	£601,926	19
2023-10-31	£797,911	£880,538	£252,826	15
2022-10-31	£898,813	£828,826	£335,453	14
2021-10-31	£701,669	£694,782	£265,466	13

## Trustees

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Name	Role	Appointed
Aaron Devitt	Chair	2021-03-03
David Hopkin		2021-03-03
Joanne Dobbie		2023-08-01
John Samuel Latham		2023-08-01
Michael Cavanagh		2024-12-01
Shelly Shanbrook		2023-08-01

**OPEN DOOR CHARITY**

England & Wales - Charity number 1189664

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# Accounts

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**OPEN DOOR CHARITY**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

A Devitt  
D Hopkin  
J S Latham  
J Dobbie  
S Shambrook

**Charity number (England and Wales)**

1189664

**Principal address**

Bloom Building  
3 Abbey Close  
Birkenhead  
Wirral  
Merseyside  
CH41 5FQ

**Auditor**

Xeinadin Audit Limited  
First Floor, The Foundation  
Herons Way  
Chester Business Park  
Chester  
Cheshire  
CH4 9GB

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## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 OCTOBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, 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 (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### *Public benefit*

The CIO's objectives are:

- Supporting people to alleviate the stigma which perpetuates mental health problems.
- Identifying best practice in tackling mental health issues, supporting users and identifying local and national services and disseminating information.
- Providing service users with the capacity to be better equipped to deal with depression.
- Raising public awareness of the issues affecting mental health sufferers.
- Providing social facilities and events involving the local community.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

In 2023/24, we have continued to be one of the most dynamic and progressive independent charities, continuing to provide free, fast and effective mental health support to vulnerable young people across our project portfolio. We have delivered a range of evidenced-based support programmes that improve the wellbeing and mental health of young people and young adults, using innovation, arts and culture as catalysts for change. 98% of our members said they would recommend Open Door to a friend.

Together, our members, mentors and staff have transformed cultures around mental health. The times when young people need support becomes moments of meaningful change. We have provided and incubated opportunities to connect with brilliant people, transformative tools and inspirational places.

In 2024 we were announced as a winner of the prestigious GSK Impact Awards for our excellent work in health and wellbeing. Lisa Weaks, Senior Associate at The King's Fund, said: "*Open Door Charity is a pioneering organisation using arts and music to engage young people and reduce the stigma of mental health. Its ability to see young people quickly and effectively without a long wait and by self-referral is excellent. The charity's ethos of blending open access mental health support with creative activities is impressive, along with its ability to influence wider sector collaboration and the development of new services. It is a lynchpin in the local community.*"

A Bazaar member commented on their support,

*"To tell the truth, words cannot describe just how valuable Open Door was for me. There has been nothing more beneficial or transformative within my lifetime, and I can certainly say that I'll always hold an immense deal of appreciation and gratefulness for all of the team. The sheer number of individuals that have had their lives transformed by Bazaar is truly breath-taking, as is the case for all those involved in the future. I can say for sure that mine has been."*

Our ground-breaking support offer, OOMOO has continued to thrive and has been recommissioned, securing the project's long term future. OOMOO was born out of the need to reimagine the emotional wellbeing offer of Children Looked After on Wirral. This year we have a total of 261 members, with 30 new members in the year. The latest data made available by Wirral Council in July 2024 found that 449 young people were eligible for OOMOO. While not all previous members will still be eligible for OOMOO, this roughly represents 58.13% of eligible young people attending OOMOO.

An OOMOO member commented on their experience:

*"Coming to OOMOO has definitely had an impact on me outside of here. Just, better mental health in general. Because it's encouraged me more to just talk about it without even second-guessing it. Because before I came, I literally just didn't want to speak to you about it at all. I think I am talking more freely now, and not feeling bad about it"*

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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Our home at Bloom Building has seen 7868 visitors across a total of 390 events last year, including weddings, art workshops, team away days and gigs. Bloom Building continues to be a lynchpin in the heart of our community, engaging thousands each year.

In 2023 we were awarded our largest commissioned project to date, Branch, with the brief to create a transformational central point of access for Wirral which is designed to reduce or remove the bottlenecks at Wirral CAMHS which often leads to multiyear waits for young people to access support. Branch was developed over 18 months and launched late 24. This Spring Wirral CAMHS will switch off its traditional access and direct all enquiries through Branch, creating the opportunity to drive a much greater positive impact for all young people's access to statutory and a great deal of third sector mental health services in Wirral.

Joy, our £4.2 million capital project to create the UK's most radical and progressive mental health, wellness and creativity space, has continued to develop. We now own our own building, which has not been possible over the last 14 years. We managed to secure an additional £250k in capital funds for the project, recruited Joy's Project Director to lead on developments, strengthened tenancy relationships and developed plans to give us the best chance of achieving our ambitious vision. A key part of the vision remains to positively disrupt support experiences for young people's mental health and use our creative approach, environments and unique organisational personality to allow the NHS to speak a different language with the public around young people's mental health. Joy will also house several of Wirral CAMHS key services, cultivating the environment and experience for their visitors in our image.

**Financial review**

As at 31 October 2024, the CIO had total funds of £601,926 (2023: £252,826), of which £15,000 (2023: £11,949) were restricted. The remaining £586,926 (2023: £240,877) were unrestricted.

Within the unrestricted funds, £364,372 (2023: £25,072) related to fixed assets — these are not liquid and can only be accessed through the sale of the underlying assets. After accounting for these, the CIO's free reserves — that is, unrestricted funds readily available for general use — stood at £90,799 as at 31 October 2024 (2023: £161,829).

*Reserves policy*

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

*Major risks*

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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**Plans for future periods**

Joy

Joy will become our new home in early 2026, evolving from the Bloom Building but on a much larger scale. While the vision isn't entirely new, Joy overcomes many challenges Bloom faced—offering better parking, transport links, visibility, and progressive partnerships, including with the NHS. Joy presents a bold model for transforming mental health support through vibrant, collaborative spaces. It will demonstrate how the NHS can connect with the public in new ways. After 18 months of operation, Joy will thrive as a network of tenants, partners, and allies, with long-term growth into the full site as a key goal.

Growing our impact

We're a recognised leader in Wirral's mental health system. Joy will enhance its visibility and visitor experience. We're launching a targeted public engagement strategy, moving from passive to proactive outreach. Data and real-time learning will drive development. The Branch project will build on our legacy with large-scale impact, while academic partnerships expand our national reach. In three years, we aim to support thousands of young people in Wirral and across the UK.

Fundraising

It is our strategic priority to diversify our income from our heavy reliance on grants to ensure the sustainability of Open Door, as we move into key strategic ambitions in 2024/25. The next phase is to grow trading income and charitable giving. Joy will support this through bar sales, venue hires, and tenancy opportunities. Academic partnerships will generate income by licensing our tools, promoting visible mental health allyship. We've rebuilt our fundraising arm with a strategic, realistic approach and we look to grow this team even further in 24/25.

**Structure, governance and management**

The charity is a Charitable Incorporated Organisation (CIO), which was registered with the Charity Commission on 27th May 2020. The CIO was previously an unincorporated association, charity number 1151421, which was set up under a constitution dated 21st November 2011 and registered with the Charity Commission at that time. The assets and liabilities of the unincorporated association transferred to the CIO on 1st November 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:

A Devitt

D Hopkin

P Murray

(Resigned 15 January 2024)

J S Latham

J Dobbie

S Shambrook

F J Shephard

(Resigned 15 October 2024)

J Chalk

(Resigned 9 January 2024)

*Recruitment and appointment of trustees*

Trustees are appointed to the board by resolution of trustees of the board. There must be not less than three trustees. The trustees who served during the year, together with any changes up to the date of approving this report are listed above. Trustees retire in rotation at each general meeting and are limited to a term of three years.

*Organisational structure*

The board of trustees administers the charity and meets as necessary but not less than four times a year. The day-to-day operations of the charity are the responsibility of the Chief Executive, to whom the board of trustees have delegated authority for operational matters including finance, employment and development.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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**Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources of the CIO for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

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A Devitt  
**Trustee**

Date: .....

**INDEPENDENT AUDITOR'S REPORT  
TO THE TRUSTEES OF OPEN DOOR CHARITY**

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**Opinion**

We have audited the financial statements of Open Door Charity (the 'CIO') for the year ended 31 October 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the CIO in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the CIO's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF OPEN DOOR CHARITY**

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**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the CIO's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Enquiry of management and those charged with governance to identify any instances of non-compliance with laws and regulations.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the CIO is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Secondly, the CIO is subject to many other laws and regulations where the consequence of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance the imposition of fines or litigation or the loss of the CIO's license to operate. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Therefore, if a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Draft Financial Statements**  
**OPEN DOOR CHARITY**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**  
**TO THE TRUSTEES OF OPEN DOOR CHARITY**

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Other matters**

The comparative figures for the year ended 31 October 2023 are unaudited and have been included for comparative purposes only. Accordingly, we do not express an opinion on these comparative amounts.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Stephanie Baker BA(Hons) ACA (Senior Statutory Auditor)**

For and on behalf of Xeinadin Audit Limited, Statutory Auditor  
Chartered Accountants  
First Floor, The Foundation  
Herons Way  
Chester Business Park  
Chester  
Cheshire  
CH4 9GB  
Date: .....

Xeinadin Audit Limited is eligible for appointment as auditor of the CIO by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Draft Financial Statements  
**OPEN DOOR CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 OCTOBER 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	4	196,124	44,190	240,314	29,685	-	29,685
Charitable activities	5	72,022	1,068,738	1,140,760	415,308	352,917	768,225
<b>Total income</b>		268,146	1,112,928	1,381,074	444,993	352,917	797,910
<b>Expenditure on:</b>							
Charitable activities	6	272,237	759,737	1,031,974	498,465	382,072	880,537
<b>Total expenditure</b>		272,237	759,737	1,031,974	498,465	382,072	880,537
<b>Net income/(expenditure)</b>		(4,091)	353,191	349,100	(53,472)	(29,155)	(82,627)
Transfers between funds		350,140	(350,140)	-	15,600	(15,600)	-
<b>Net movement in funds</b>	3	346,049	3,051	349,100	(37,872)	(44,755)	(82,627)
<b>Reconciliation of funds:</b>							
Fund balances at 1 November 2023		240,877	11,949	252,826	278,749	56,704	335,453
<b>Fund balances at 31 October 2024</b>		586,926	15,000	601,926	240,877	11,949	252,826

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for and income account under the Companies Act 2006.

Draft Financial Statements  
**OPEN DOOR CHARITY**

**BALANCE SHEET**

**AS AT 31 OCTOBER 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	11		10,475		10,254
Tangible assets	12		353,897		14,818
			<u>364,372</u>		<u>25,072</u>
<b>Current assets</b>					
Stocks	13	2,476		3,608	
Debtors	14	93,176		55,933	
Cash at bank and in hand		374,381		222,188	
			<u>470,033</u>		<u>281,729</u>
<b>Creditors: amounts falling due within one year</b>	15	(105,428)		(18,975)	
<b>Net current assets</b>			<u>364,605</u>		<u>262,754</u>
<b>Total assets less current liabilities</b>			<u>728,977</u>		<u>287,826</u>
<b>Creditors: amounts falling due after more than one year</b>	16		(127,051)		(35,000)
<b>Net assets</b>			<u>601,926</u>		<u>252,826</u>
<b>The funds of the CIO</b>					
Restricted income funds	19		15,000		11,949
Unrestricted funds	20		586,926		240,877
			<u>601,926</u>		<u>252,826</u>

The financial statements were approved by the trustees on .....

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A Devitt  
Trustee

Draft Financial Statements  
**OPEN DOOR CHARITY**

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	25		509,633		(145,537)
<b>Investing activities</b>					
Purchase of intangible assets		(7,300)		(6,000)	
Purchase of tangible fixed assets		(350,140)		-	
<b>Net cash used in investing activities</b>			(357,440)		(6,000)
			_____		_____
<b>Net increase/(decrease) in cash and cash equivalents</b>			152,193		(151,537)
Cash and cash equivalents at beginning of year			222,188		373,725
<b>Cash and cash equivalents at end of year</b>			374,381		222,188
			=====		=====

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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**1 Accounting policies**

**Charity information**

Open Door Charity is a charitable incorporated organisation (CIO) registered with the charity commission in England and Wales. The principal office is Bloom Building, 3 Abbey Close, Birkenhead, Wirral, Merseyside, CH41 5FQ.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the CIO's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The CIO is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Grants**

Income from charitable activities includes income recognised as earned (as the related service is provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred in respect of cash received relating to future expenditure.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website	25% straight line
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**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	20% straight line and over the life of the lease
Plant and equipment	20% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.8 Impairment of fixed assets**

At each reporting end date, the CIO reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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**1 Accounting policies**

**(Continued)**

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 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. Bank overdrafts are shown within borrowings in current liabilities.

**1.11 Financial instruments**

The CIO 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 CIO's balance sheet when the CIO 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

**1.12 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.13 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**2 Critical accounting estimates and judgements**

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

<b>3 Net movement in funds</b>	<b>2024</b>	<b>2023</b>
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,800	-
Depreciation of owned tangible fixed assets	4,635	19,520
Amortisation of intangible assets	7,079	6,710
	<u>7,800</u>	<u>26,230</u>

**4 Income from donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£	£	£	£
Donations and gifts	118,624	6,000	124,624	26,685	-	26,685
Grants	77,500	38,190	115,690	3,000	-	3,000
	<u>196,124</u>	<u>44,190</u>	<u>240,314</u>	<u>29,685</u>	<u>-</u>	<u>29,685</u>

**5 Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£	£	£	£
<b>Charitable activities</b>						
Venue and bar income	65,987	-	65,987	71,076	-	71,076
Services provided under contract	-	-	-	5,450	750	6,200
Performance related grants	4,981	1,068,738	1,073,719	338,432	352,167	690,599
Charitable rental income	-	-	-	350	-	350
Other income	1,054	-	1,054	-	-	-
	<u>72,022</u>	<u>1,068,738</u>	<u>1,140,760</u>	<u>415,308</u>	<u>352,917</u>	<u>768,225</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**5 Income from charitable activities (Continued)**

Included within performance related grants are grants received from local authorities which are recognised in the period when the CIO receives such funds. Income totalled £439,813 (2023: £85,302) in the year. At the year end £nil (2023: £nil) of such funds had not been spent and form part of the restricted funds balance.

**6 Expenditure on charitable activities**

	<b>Charitable activities 2024 £</b>	<b>Charitable activities 2023 £</b>
<b>Direct costs</b>		
Staff costs	660,677	478,016
Sessional fees	13,330	6,078
Project delivery	127,230	114,251
Travel, subsistence and hospitality	5,573	7,925
Promotion	19,394	33,643
Premises	70,984	69,905
Café and venue cost of sales	34,401	37,930
Office costs	23,687	20,556
Repairs and maintenance	9,788	(3,335)
Professional fees	27,900	56,161
Bank and card	1,848	2,329
	<u>994,812</u>	<u>823,459</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	11,714	26,230
Governance	25,448	30,848
	<u>1,031,974</u>	<u>880,537</u>
<b>Analysis by fund</b>		
Unrestricted funds	272,237	498,465
Restricted funds	759,737	382,072
	<u>1,031,974</u>	<u>880,537</u>

**7 Support costs allocated to activities**

	<b>Charitable activities 2024 £</b>	<b>Total 2023 £</b>
Depreciation	11,714	26,252
Governance	25,448	30,825
	<u>1,031,974</u>	<u>880,537</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**7 Support costs allocated to activities** **(Continued)**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Governance costs comprise:</b>		
Audit fees	7,800	-
Accountancy	17,648	28,687
Independent examination	-	2,138
	25,448	30,825
	25,448	30,825

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

**9 Employees**

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	19	15
	19	15

**Employment costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	593,985	433,205
Social security costs	55,279	37,559
Other pension costs	11,413	7,252
	660,677	478,016
	660,677	478,016

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£80,001 to £90,000	1	1
	1	1

**Remuneration of key management personnel**

The aggregate compensation of key management personnel in the year was £177,651(2023: 83,691)

**10 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**11 Intangible fixed assets**

	<b>Website £</b>
<b>Cost</b>	
At 1 November 2023	26,840
Additions - separately acquired	7,300
	<hr/>
At 31 October 2024	34,140
	<hr/>
<b>Amortisation and impairment</b>	
At 1 November 2023	16,586
Amortisation charged for the year	7,079
	<hr/>
At 31 October 2024	23,665
	<hr/>
<b>Carrying amount</b>	
At 31 October 2024	10,475
	<hr/> <hr/>
At 31 October 2023	10,254
	<hr/> <hr/>

**12 Tangible fixed assets**

	<b>Leasehold land and buildings £</b>	<b>Plant and equipment £</b>	<b>Computers £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 November 2023	62,821	6,491	17,995	87,307
Additions	350,140	-	-	350,140
Disposals	(609)	-	-	(609)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	412,352	6,491	17,995	436,838
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>				
At 1 November 2023	48,003	6,491	17,995	72,489
Depreciation charged in the year	4,635	-	-	4,635
Eliminated in respect of disposals	(609)	-	-	(609)
Other changes	6,426	-	-	6,426
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 October 2024	58,455	6,491	17,995	82,941
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>				
At 31 October 2024	353,897	-	-	353,897
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 October 2023	14,818	-	-	14,818
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

<b>13 Stocks</b>		<b>2024</b>	<b>2023</b>
		£	£
Consumables		2,476	3,608
		<u>          </u>	<u>          </u>

<b>14 Debtors</b>		<b>2024</b>	<b>2023</b>
		£	£
<b>Amounts falling due within one year:</b>			
Trade debtors		73,421	38,626
Prepayments and accrued income		19,755	17,307
		<u>          </u>	<u>          </u>
		<u>93,176</u>	<u>55,933</u>

<b>15 Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
		£	£
	<b>Notes</b>		
Deferred income	<b>17</b>	45,193	4,475
Trade creditors		43,336	8,920
Other creditors		5,546	984
Accruals		11,353	4,596
		<u>          </u>	<u>          </u>
		<u>105,428</u>	<u>18,975</u>

During the year, an employee undertook private consultancy work for Wirral NHS Foundation Trust in a personal capacity. Payments for this consultancy work were made directly to the CIO's bank account and have been recorded as a liability to the employee within other creditors. The consultancy work was not connected to the charity's activities. The amounts owed to the trustee as at 31 October 2024 was £750 (2023: £nil).

<b>16 Creditors: amounts falling due after more than one year</b>		<b>2024</b>	<b>2023</b>
		£	£
Other creditors		127,051	35,000
		<u>          </u>	<u>          </u>

<b>17 Deferred income</b>		<b>2024</b>	<b>2023</b>
		£	£
Other deferred income		45,193	4,475
		<u>          </u>	<u>          </u>

Deferred income is included in the financial statements as follows:

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

<b>17</b>	<b>Deferred income</b>	<b>(Continued)</b>	
		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Deferred income is included within:		
	Current liabilities	45,193	4,475
		<u>          </u>	<u>          </u>
	Movements in the year:		
	Deferred income at 1 November 2023	4,475	51,378
	Released from previous periods	(4,475)	(51,378)
	Resources deferred in the year	45,193	4,475
		<u>          </u>	<u>          </u>
	Deferred income at 31 October 2024	45,193	4,475
		<u>          </u>	<u>          </u>

Deferred income is in relation to venue hire income recognise in advance, this has been deferred as income is recognised on event date. Additionally, there is contract income received in advance of the period it relates to.

<b>18</b>	<b>Retirement benefit schemes</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	<b>Defined contribution schemes</b>		
	Charge to profit or loss in respect of defined contribution schemes	11,413	7,252
		<u>          </u>	<u>          </u>

The CIO operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the CIO in an independently administered fund.

**19 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 November 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 October 2024</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Joy	-	359,940	(9,800)	(350,140)	-
Bloom Building	-	78,267	(78,267)	-	-
Bazaar	11,949	242,891	(254,840)	-	-
OOMOO	-	213,752	(198,752)	-	15,000
Projects	-	73,098	(73,098)	-	-
Branch	-	144,980	(144,980)	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	11,949	1,112,928	(759,737)	(350,140)	15,000
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**19 Restricted funds**

**(Continued)**

Previous year:	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
NHS England	30,000	-	(14,400)	(15,600)	-
Wirral MBC - CVF LGBTQ	7,500	10,000	(17,500)	-	-
Global Make Some Noise	19,204	20,750	(39,954)	-	-
We Are Juno	-	11,981	(11,981)	-	-
Cradle to Career	-	1,313	(1,313)	-	-
One Wirral CIC - Digital Inclusion	-	2,564	(2,564)	-	-
Growth Platform	-	7,000	(7,000)	-	-
HAF	-	4,405	(4,405)	-	-
Talking Through the Music	-	23,749	(11,800)	-	11,949
Anne Duchess of Westminster's Fund	-	10,000	(10,000)	-	-
Masonic	-	20,000	(20,000)	-	-
Reaching communities	-	140,367	(140,367)	-	-
Segleman	-	30,000	(30,000)	-	-
Steve Morgan Foundation	-	21,288	(21,288)	-	-
Bazaar - Core Projects	-	49,500	(49,500)	-	-
	<u>56,704</u>	<u>352,917</u>	<u>(382,072)</u>	<u>(15,600)</u>	<u>11,949</u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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**19 Restricted funds**

**(Continued)**

**For the year end 31 October 2024:**

- Joy: our capital development project a future home of Open Door. Joy will bring together the third sector, statutory tenants, culture, community all under one roof
- Bloom: The charity's home. A space that immerses mental health with aesthetically purposeful design and culture to destigmatise mental health support. Bloom also provides events and activities to ODC core members and wider community members
- Bazaar: Provides free, fast and effective mental health support to young people aged 14-35.
- OOMOO: A project that supports the emotional wellbeing and mental health of care-experienced young people aged 10-25
- Pilot projects: Innovative incubation projects that have been created based on community need
- Branch: A trailblazing model that centralises children and young people's mental health support referrals

**Transfer of funds:**

The transfer of funds relates to costs incurred in the acquisition of the JOY property, which has been capitalised within the financial year.

**For the year end 31 October 2023:**

- NHS England - contribution towards the Haze Wirral Short Break project.
- Wirral Council, CVF - contribution towards the Connectivity Thought Culture project to support families facing the challenges associated with poor mental health.
- Global Make Some Noise - funding of the Colours project to empower and support families facing the challenges associated with poor mental health.
- We are Juno - to offer support to the Juno Young Leaders group. This is a group of care-experienced young people from LCR making sure Juno are achieving the best for young people in their care.
- Cradle to Career - supporting families in North Birkenhead with wrap-around holistic support.
- One Wirral CIC - Digital inclusion - supporting individuals who face digital exclusion, including barriers to accessing the internet and IT equipment.
- Growth Platform - to support the consultancy stage for our project Joy, the future home for Open Door, NHS services and other third sector organisations.
- HAF - to provide food allowance support during the summer holiday provisions.
- Talking through the music - to develop a new in-depth music programme presenting young adults with the opportunity to write, record, perform, and contribute to the creation of a unique album.
- Anne Duchess of Westminster - contributes to the delivery of community programming within Bloom, through contribution to the Bloom Lead salary
- Masons - to support the development of OOMOO our programme for CLA (Children Looked After) through Move, Make and Be sessions and specific peer led support.
- Reaching Communities - to provide free and immediate mental health and wellbeing support as early intervention for people aged 13-35 in Merseyside alongside Utopia Project, bringing together a community of volunteers to up-skill and share best practice.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**19 Restricted funds**

**(Continued)**

- Segelman - to support the development of OOMOO our programme for CLA (Children Looked After) through Move, Make and Be sessions and specific peer led support.
- Steve Morgan Foundation - contribution towards Charity manager salary.
- Bazaar - Core - Bazaar is our core support offer for those aged 14-35 experiencing low mood and anxiety. Bazaar blends elements of CBT, Mindfulness and more to help young people understand their mind alongside the support of a peer mentor.

**Transfer of funds:**

In the year, £15,600 of restricted funds were transferred to unrestricted funds, this was because all objectives set by the NHS England Haze project had been met.

**20 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	<b>At 1 November 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 October 2024</b>	
	£	£	£	£	£
General funds	240,877	268,146	(272,237)	350,140	586,926
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>					
	<b>At 1 November 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 October 2023</b>	
	£	£	£	£	£
General funds	278,749	444,993	(498,465)	15,600	240,877
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**21 Analysis of net assets between funds**

	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total 2024</b>
	£	£	£
<b>At 31 October 2024:</b>			
Intangible fixed assets	10,475	-	10,475
Tangible assets	353,897	-	353,897
Current assets/(liabilities)	349,605	15,000	364,605
Long term liabilities	(127,051)	-	(127,051)
	<u>          </u>	<u>          </u>	<u>          </u>
	586,926	15,000	601,926
	<u>          </u>	<u>          </u>	<u>          </u>

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

**21 Analysis of net assets between funds**

**(Continued)**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 October 2023:</b>			
Intangible fixed assets	10,254	-	10,254
Tangible assets	14,818	-	14,818
Current assets/(liabilities)	250,805	11,949	262,754
Long term liabilities	(35,000)	-	(35,000)
	<u>240,877</u>	<u>11,949</u>	<u>252,826</u>

**22 Operating lease commitments**

**Lessee**

The operating leases represent leases from third parties. The leases are negotiated over terms of 3 to 8 years.

At the reporting end date the CIO had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2024 £</b>	<b>2023 £</b>
Within one year	19,200	18,000
Between two and five years	18,700	9,000
	<u>37,900</u>	<u>27,000</u>

**23 Capital commitments**

	<b>2024 £</b>	<b>2023 £</b>
Acquisition of property, plant and equipment	3,850,000	-
	<u>3,850,000</u>	<u>-</u>

The CIO has approved the development of a new capital project to create the UK's most radical and progressive mental health, wellness and creativity space. The total estimated cost of the project is approximately £4.2 million.

As at the year end, £350,140 had been incurred on the purchase of a building, which has been capitalised as leasehold land and buildings.

**24 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

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**OPEN DOOR CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 OCTOBER 2024**

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<b>25 Cash generated from/(absorbed by) operations</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the year	349,100	(82,627)
<b>Adjustments for:</b>		
Amortisation and impairment of intangible assets	7,079	6,710
Depreciation and impairment of tangible fixed assets	4,635	19,542
Other changes to tangible fixed assets	6,426	-
<b>Movements in working capital:</b>		
Decrease in stocks	1,132	672
(Increase) in debtors	(37,243)	(24,426)
Increase/(decrease) in creditors	137,786	(8,505)
(Decrease)/increase in provisions	-	(10,000)
Increase/(decrease) in deferred income	40,718	(46,903)
	<u>509,633</u>	<u>(145,537)</u>
<b>Cash generated from/(absorbed by) operations</b>	<u><u>509,633</u></u>	<u><u>(145,537)</u></u>

**OPEN DOOR CHARITY**

England & Wales - Charity number 1189664

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# Accounts

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Charity registration number 1189664

Company registration number CE021971 (England and Wales)

**OPEN DOOR CHARITY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2023**



# OPEN DOOR CHARITY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	A Devitt D Hopkin J S Latham J Dobbie S Shanbrook F J Shephard	(Appointed 1 August 2023) (Appointed 1 August 2023) (Appointed 1 August 2023) (Appointed 25 March 2023)
<b>Charity number</b>	1189664	
<b>Company number</b>	CE021971	
<b>Registered office</b>	Bloom Building 3 Abbey Close Birkenhead Wirral Merseyside CH41 5FQ	
<b>Independent examiner</b>	McLintocks (NW) Limited 2 Hilliards Court Chester Business Park Chester Cheshire CH4 9QP	

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# OPEN DOOR CHARITY

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# OPEN DOOR CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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The trustees present their annual report and financial statements for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the CIO's governing document, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

#### Objectives and activities

##### *Public benefit*

The CIO's objectives are:

- Supporting people to alleviate the stigma which perpetuates mental health problems.
- Identifying best practice in tackling mental health issues, supporting users and identifying local and national services and disseminating information.
- Providing service users with the capacity to be better equipped to deal with depression.
- Raising public awareness of the issues affecting mental health sufferers.
- Providing social facilities and events involving the local community.

#### Achievements and performance

##### *Significant activities and achievements against objectives*

In 2022/23, we have continued to be one of the most dynamic and progressive independent charities, continuing to provide free, fast and effective mental health support to vulnerable young people across our project portfolio. We have delivered a range of evidenced-based support programmes that improve the wellbeing and mental health of young people and young adults, using innovation, arts and culture as catalysts for change. 99% of our members said they would recommend Open Door to a friend, an increase of 7% from 2021/22.

Together, our members, mentors and staff have transformed cultures around mental health. The times when young people need support becomes moments of meaningful change. We have provided and incubated opportunities to connect with brilliant people, transformative tools and inspirational places.

In January 2023, we proudly welcome their Royal Highnesses, The Prince and Princess of Wales to the Bloom Building. They were introduced to Open Door due to our innovative approach to mental health support for young people. The Princess of Wales commented on our model.

*"We've never seen this concept work so well. As soon as I walked in, I knew it was a very special place. What you're doing is really exciting. You've made a space that makes for positive conversations around mental health and you're normalising it, changing the way we talk about it".* – Catherine, Princess of Wales.

A Bazaar member commented on their support,

*"I have really enjoyed these sessions and got A LOT out of them! Not only did it help me to get out the house, be social and be less awkward with new men but it has given me many tools to alter my reactions and self-perception and has made things feel easier to deal with. I genuinely wasn't expecting it to help this much as I've had CBT before and it didn't really click but this time around it has felt approachable, manageable and most importantly enjoyable".*

Our ground-breaking support offer, OOMOO has continued to thrive. OOMOO was born out of the need to reimagine the emotional wellbeing offer of Children Looked After on Wirral. This year we have a total of 211 members, with 19 new members in the year. The latest data made available by Wirral Council in July 2023 found that 353 young people were eligible for OOMOO. While not all previous members will still be eligible for OOMOO, this roughly represents 59.77% of eligible young people attending OOMOO.

An OOMOO member commented on their experience:

# OPEN DOOR CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

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*"Back in February I got a letter through the post about OOMOO. It looked cool so my carer brought me. I just came back, and back... Before OOMOO, I didn't do any activity clubs. Apart from in the summer. In the evenings I just wouldn't do anything. And now I've been to loads here, summer was good, the activities were good. It's just good. I have made friends and I talk to them outside of OOMOO. Maybe I want to try the mental health support I have never tried it before".*

851 people purchased tickets for cultural events, arts sessions and workshops through our home, Bloom Building. Bloom Building continues to be a lynchpin in the heart of our community, engaging thousands each year.

2022/23 saw the creation of our latest innovative support offer, Mysa. Mysa is a pioneering initiative designed to address disordered eating among young adults aged 18 and above in Merseyside, due to waiting lists and strict eligibility criteria that isn't inclusive to all forms of disordered eating. Developed with direct input from those with lived experience, individuals do not require a diagnosis to access our bi-weekly support groups and our unique 1:1 CBT based programme bespoke for disordered eating (launching in Autumn 24). We have the strategic aim to support 50+ individuals in 2023/24.

We have invested in our data collection, data analysis and systems. We have developed this through investing in key members of the data team, investing in a CRM system (Beacon) that has the functionality to sit horizontally across the organisation, streamlining system working.

### **Financial review**

As at 31 October 2023, the CIO had reserves of £252,826 (2022: £335,453). Included within these reserves are £11,950 (2022: £56,704) of restricted funds. Included within unrestricted funds are fixed assets totaling £25,072 (2022: £45,324). These funds can only be realised upon the sale of these assets. The CIO had free reserves of £161,829 as at 31 October 2023 (2022: £207,601).

### *Reserves policy*

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### *Major risks*

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

# OPEN DOOR CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

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### Plans for future periods

We are currently in the final stages of leading on creating an alliance of local and regional providers to bid to deliver a transformational piece of system change work - Branch. We aim to create a new central point of access for all young people's mental health, which will via a website, algorithm and new team, ensuring young people get connected to the right service at the right time. Alongside Joy, this is part of a large scale strategic shift in Wirral around young people's mental health, in which Open Door sits very centrally.

#### Joy

Joy will soon have its first full time member of staff - the Joy Project Director. This individual will deliver the building in the coming years, with the aim being to recruit the right individual to then take the building forwards and own the Joy project as part of Open Door's Senior Leadership Team. This time next year Joy should be a construction site, with us owning the building by that time.

#### Team Expansion

We aim to explore creating a new Manager banding within the team, to hold responsibility, ownership and operationally delivery of each of our projects. Funding for this must be secured from somewhere, but it is a necessary development as the size of the team and diversified nature of the charity makes the current staffing structure undeliverable, with over reliance on and over burdening of key individuals.

#### Fundraising

It is our strategic priority to diversify our income from our heavy reliance on grants to ensure the sustainability of Open Door, as we move into key strategic ambitions in 2023/24. A key priority to achieve this is to expand our fundraising team to secure unrestricted funds and increase the awareness of Open Door.

### Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), which was registered with the Charity Commission on 27th May 2020. The CIO was previously an unincorporated association, charity number 1151421, which was set up under a constitution dated 21st November 2011 and registered with the Charity Commission at that time. The assets and liabilities of the unincorporated association transferred to the CIO on 1st November 2020.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

A Devitt

D Hopkin

P Murray

(Resigned 15 January 2024)

J S Latham

(Appointed 1 August 2023)

J Dobbie

(Appointed 1 August 2023)

S Shanbrook

(Appointed 1 August 2023)

F J Shephard

(Appointed 25 March 2023)

#### *Recruitment and appointment of trustees*

Trustees are appointed to the board by resolution of trustees of the board. There must be not less than three trustees. The trustees who served during the year, together with any changes up to the date of approving this report are listed above. Trustees retire in rotation at each general meeting and are limited to a term of three years.

#### *Organisational structure*

The board of trustees administers the charity and meets as necessary but not less than four times a year. The day-to-day operations of the charity are the responsibility of the Chief Executive, to whom the board of trustees have delegated authority for operational matters including finance, employment and development.

# OPEN DOOR CHARITY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 OCTOBER 2023*

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The trustees' report was approved by the Board of Trustees.

A Devitt  
**Trustee**

30 August 2024

# OPEN DOOR CHARITY

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OPEN DOOR CHARITY

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I report to the trustees on my examination of the financial statements of Open Door Charity (the CIO) for the year ended 31 October 2023.

### **Responsibilities and basis of report**

As the trustees of the CIO (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the CIO are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the CIO as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Alastair Jeffcott BA FCA**  
**McLintocks (NW) Limited**

2 Hilliards Court  
Chester Business Park  
Chester  
Cheshire  
CH4 9QP

Dated: 30 August 2024

# OPEN DOOR CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	29,685	335,255	364,940	117,207	320,668	437,875
Charitable activities	4	415,308	17,663	432,971	460,939	-	460,939
<b>Total income</b>		444,993	352,918	797,911	578,146	320,668	898,814
<b>Expenditure on:</b>							
Charitable activities	5	498,466	382,072	880,538	564,863	263,964	828,827
<b>Total expenditure</b>		498,466	382,072	880,538	564,863	263,964	828,827
<b>Net income/(expenditure)</b>		(53,473)	(29,154)	(82,627)	13,283	56,704	69,987
Transfers between funds		15,600	(15,600)	-	-	-	-
<b>Net movement in funds</b>	7	(37,873)	(44,754)	(82,627)	13,283	56,704	69,987
<b>Reconciliation of funds:</b>							
Fund balances at 1 November 2022		278,749	56,704	335,453	265,466	-	265,466
<b>Fund balances at 31 October 2023</b>		240,876	11,950	252,826	278,749	56,704	335,453

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for and income account under the Companies Act 2006.

# OPEN DOOR CHARITY

## BALANCE SHEET

AS AT 31 OCTOBER 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	11		10,254		10,964
Tangible assets	12		14,818		34,360
			<u>25,072</u>		<u>45,324</u>
<b>Current assets</b>					
Stocks	13	3,608		4,280	
Debtors	14	55,933		31,507	
Cash at bank and in hand		222,188		373,725	
		<u>281,729</u>		<u>409,512</u>	
<b>Creditors: amounts falling due within one year</b>	16	(18,975)		(74,383)	
		<u>281,729</u>		<u>409,512</u>	
<b>Net current assets</b>			262,754		335,129
<b>Total assets less current liabilities</b>			287,826		380,453
<b>Creditors: amounts falling due after more than one year</b>	17		(35,000)		(35,000)
<b>Provisions for liabilities</b>	18		-		(10,000)
			<u>252,826</u>		<u>335,453</u>
<b>Net assets excluding pension liability</b>			252,826		335,453
			<u>252,826</u>		<u>335,453</u>
<b>The funds of the CIO</b>					
Restricted income funds	20		11,950		56,704
Unrestricted funds			240,876		278,749
			<u>252,826</u>		<u>335,453</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

# OPEN DOOR CHARITY

## BALANCE SHEET (CONTINUED)

*AS AT 31 OCTOBER 2023*

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The financial statements were approved by the trustees on 30 August 2024

A Devitt  
**Trustee**

Company registration number CE021971 (England and Wales)

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

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### 1 Accounting policies

#### Charity information

Open Door Charity is a private company limited by guarantee incorporated in England and Wales. The registered office is Bloom Building, 3 Abbey Close, Birkenhead, Wirral, Merseyside, CH41 5FQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the CIO's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the CIO has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the CIO.

#### 1.4 Income

Income is recognised when the CIO is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the CIO has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the CIO has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Research and development expenditure

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

#### 1.7 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Development costs	25% straight line
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#### 1.8 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold land and buildings	20% straight line
Plant and equipment	20% straight line
Computers	33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.9 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

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#### 1 Accounting policies

(Continued)

##### 1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.11 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. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.12 Financial instruments

The CIO 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 CIO's balance sheet when the CIO 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

#### 1 Accounting policies

(Continued)

##### 1.13 Provisions

Provisions are recognised when the CIO has a legal or constructive present obligation as a result of a past event, it is probable that the CIO will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation. Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value. When a provision is measured at present value, the unwinding of the discount is recognised as a finance cost in net income/(expenditure) in the period in which it arises.

##### 1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the CIO is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	26,685	-	26,685	19,567	-	19,567
Grants for core activities	3,000	335,255	338,255	97,640	320,668	418,308
	<u>29,685</u>	<u>335,255</u>	<u>364,940</u>	<u>117,207</u>	<u>320,668</u>	<u>437,875</u>

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Sale of goods	71,076	-	71,076	54,987	-	54,987
Services provided under contract	5,450	750	6,200	25,725	-	25,725
Performance related grants	338,432	16,913	355,345	374,077	-	374,077
Charitable rental income	350	-	350	6,150	-	6,150
	<u>415,308</u>	<u>17,663</u>	<u>432,971</u>	<u>460,939</u>	<u>-</u>	<u>460,939</u>

### 5 Expenditure on charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
<b>Direct costs</b>		
Staff costs	478,015	370,979
Sessional Fees	6,080	12,614
Project Delivery	114,251	23,877
Travel, Subsistence and Hospitality	7,925	7,043
Promotion	33,643	22,425
Premises	69,905	69,913
Café and venue Cost of Sales	37,930	61,864
Office costs	20,556	18,702
Repairs and maintenance	(3,335)	25,319
Professional fees	56,161	170,602
Bank and Card	2,329	1,817
	<u>823,460</u>	<u>785,155</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	26,230	22,840
Governance	30,848	20,832
	<u>880,538</u>	<u>828,827</u>
<b>Analysis by fund</b>		
Unrestricted funds	498,466	564,863
Restricted funds	382,072	263,964
	<u>880,538</u>	<u>828,827</u>

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 6 Support costs allocated to activities

	<b>Charitable activities 2023 £</b>	<b>Total 2022 £</b>
Depreciation	26,231	22,840
Governance	30,847	20,832

	<b>2023 £</b>	<b>2022 £</b>
<b>Governance costs comprise:</b>		
Accountancy	28,687	18,672
Independent examination	2,160	2,160
	<u>30,847</u>	<u>20,832</u>

### 7 Net movement in funds

	<b>2023 £</b>	<b>2022 £</b>
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	19,520	4,106
Amortisation of intangible assets	6,710	18,734

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

### 9 Employees

The average monthly number of employees during the year was:

	<b>2023 Number</b>	<b>2022 Number</b>
	15	14

	<b>2023 £</b>	<b>2022 £</b>
<b>Employment costs</b>		
Wages and salaries	478,015	370,979

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 9 Employees

(Continued)

The number of employees whose annual remuneration was more than £60,000 is as follows:

2023 Number	2022 Number
1	1

### Remuneration of key management personnel

The aggregate compensation of key management personnel in the year was £83,691 (2022: exemption from disclosure claimed).

### 10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 11 Intangible fixed assets

	Development costs £
<b>Cost</b>	
At 1 November 2022	20,840
Additions - internally developed	6,000
	<hr/>
At 31 October 2023	26,840
	<hr/>
<b>Amortisation and impairment</b>	
At 1 November 2022	9,876
Amortisation charged for the year	6,710
	<hr/>
At 31 October 2023	16,586
	<hr/>
<b>Carrying amount</b>	
At 31 October 2023	10,254
	<hr/>
At 31 October 2022	10,964
	<hr/>

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 12 Tangible fixed assets

	Leasehold land and buildings £	Plant and equipment £	Computers £	Total £
<b>Cost</b>				
At 1 November 2022	62,821	6,491	17,995	87,307
At 31 October 2023	62,821	6,491	17,995	87,307
<b>Depreciation and impairment</b>				
At 1 November 2022	35,439	5,555	11,975	52,969
Depreciation charged in the year	12,564	936	6,020	19,520
At 31 October 2023	48,003	6,491	17,995	72,489
<b>Carrying amount</b>				
At 31 October 2023	14,818	-	-	14,818
At 31 October 2022	27,404	936	6,020	34,360

### 13 Stocks

	2023 £	2022 £
Consumables	3,608	4,280

### 14 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	38,626	22,873
Prepayments and accrued income	17,307	8,634
	55,933	31,507

### 15 Loans and overdrafts

	2023 £	2022 £
Bank loans	35,000	35,000
Payable after one year	35,000	35,000

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

### 16 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Deferred income	19	4,475	51,378
Trade creditors		8,920	15,380
Other creditors		984	-
Accruals		4,596	7,625
		<u>18,975</u>	<u>74,383</u>

### 17 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	15	35,000	35,000
		<u>35,000</u>	<u>35,000</u>

### 18 Provisions for liabilities

	2023 £	2022 £
Provision for Delapidations	-	10,000
	<u>-</u>	<u>10,000</u>

### 19 Deferred income

	2023 £	2022 £
Other deferred income	4,475	51,378
	<u>4,475</u>	<u>51,378</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	4,475	51,378
	<u>4,475</u>	<u>51,378</u>
Movements in the year:		
Deferred income at 1 November 2022	51,378	-
Released from previous periods	(46,903)	-
Resources deferred in the year	-	51,378
	<u>-</u>	<u>51,378</u>
Deferred income at 31 October 2023	4,475	51,378
	<u>4,475</u>	<u>51,378</u>

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

#### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	<b>At 1 November 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 October 2023</b>	
	£	£	£	£	£
NHS England	30,000	-	(14,400)	(15,600)	-
Wirral MBC - CVF LGBTQ	7,500	10,000	(17,500)	-	-
Global Make Some Noise	19,204	20,750	(39,954)	-	-
We Are Juno	-	11,981	(11,981)	-	-
Cradle to Career	-	1,313	(1,313)	-	-
One Wirral CIC - Digital Inclusion	-	2,564	(2,564)	-	-
Growth Platform	-	7,000	(7,000)	-	-
HAF	-	4,405	(4,405)	-	-
Talking Through the Music	-	23,750	(11,800)	-	11,950
Anne Duchess of Westminster's Fund	-	10,000	(10,000)	-	-
Masonic	-	20,000	(20,000)	-	-
Reaching communities	-	140,367	(140,367)	-	-
Segleman	-	30,000	(30,000)	-	-
Steve Morgan Foundation	-	21,288	(21,288)	-	-
Bazaar - Core Projects	-	49,500	(49,500)	-	-
	<u>56,704</u>	<u>352,918</u>	<u>(382,072)</u>	<u>(15,600)</u>	<u>11,950</u>
	<u><u>56,704</u></u>	<u><u>352,918</u></u>	<u><u>(382,072)</u></u>	<u><u>(15,600)</u></u>	<u><u>11,950</u></u>
<b>Previous year:</b>	<b>At 1 November 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers At 31 October 2022</b>	
	£	£	£	£	£
NHS England	-	30,000	-	-	30,000
Wirral Borough Council - Town Deal	-	169,537	(169,537)	-	-
Magenta Living	-	28,000	(28,000)	-	-
We are Juno	-	5,472	(5,472)	-	-
Wirral Council - CVF LGBTQ	-	15,000	(7,500)	-	7,500
Steve Morgan Foundation	-	27,223	(27,223)	-	-
Global make Some Noise	-	30,000	(10,796)	-	19,204
Elizabeth Rathbone Trust	-	3,000	(3,000)	-	-
One Wirral CIC - Digital Inclusion	-	12,436	(12,436)	-	-
	<u>-</u>	<u>320,668</u>	<u>(263,964)</u>	<u>-</u>	<u>56,704</u>
	<u><u>-</u></u>	<u><u>320,668</u></u>	<u><u>(263,964)</u></u>	<u><u>-</u></u>	<u><u>56,704</u></u>

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 OCTOBER 2023

#### 20 Restricted funds

(Continued)

- NHS England - contribution towards the Haze Wirral Short Break project.
- Wirral Borough Council, Town Deal - contribution towards the pre-development cost of the Joy project
- Magenta Living - contribution towards property rental costs
- We are Juno - to offer support to the Juno Young Leaders group. This is a group of care-experienced young people from LCR making sure Juno are achieving the best for young people in their care.
- Wirral Council, CVF - contribution towards the Connectivity Thought Culture project to support families facing the challenges associated with poor mental health.
- Steve Morgan Foundation - contribution towards Charity manager salary.
- Global Make Some Noise - funding of the Colours project to empower and support families facing the challenges associated with poor mental health.
- Elizabeth Rathbone Trust - contribution towards development of online support materials and resources.
- One Wirral CIC - Digital inclusion - supporting individuals who face digital exclusion, including barriers to accessing the internet and IT equipment.
- Cradle to Career - supporting families in North Birkenhead with wrap-around holistic support.
- Talking through the music - to develop a new in-depth music programme presenting young adults with the opportunity to write, record, perform, and contribute to the creation of a unique album.
- Growth Platform - to support the consultancy stage for our project Joy, the future home for Open Door, NHS services and other third sector organisations.
- Anne Duchess of Westminster - contributes to the delivery of community programming within Bloom, through contribution to the Bloom Lead salary
- Masons - to support the development of OOMOO our programme for CLA (Children Looked After) through Move, Make and Be sessions and specific peer led support.
- Reaching Communities - to provide free and immediate mental health and wellbeing support as early intervention for people aged 13-35 in Merseyside alongside Utopia Project, bringing together a community of volunteers to up-skill and share best practice.
- Segelman - to support the development of OOMOO our programme for CLA (Children Looked After) through Move, Make and Be sessions and specific peer led support.
- Bazaar - Core - Bazaar is our core support offer for those aged 14-35 experiencing low mood and anxiety. Bazaar blends elements of CBT, Mindfulness and more to help young people understand their mind alongside the support of a peer mentor.
- HAF - to provide food allowance support during the summer holiday provisions.

#### Fund transfers

- In the year, £15,600 of restricted funds were transferred to unrestricted funds, this was because all objectives set by the NHS England Haze project had been met.

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2022	Incoming resources	Resources expended	Transfers	At 31 October 2023
	£	£	£	£	£
General funds	278,749	444,993	(498,466)	15,600	240,876

# OPEN DOOR CHARITY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

### 21 Unrestricted funds

(Continued)

Previous year:	At 1 November 2021	Incoming resources	Resources expended	Transfers	At 31 October 2022
	£	£	£	£	£
General funds	265,466	578,146	(564,863)	-	278,749

### 22 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 October 2023:</b>			
Intangible fixed assets	10,254	-	10,254
Tangible assets	14,818	-	14,818
Current assets/(liabilities)	250,804	11,950	262,754
Long term liabilities	(35,000)	-	(35,000)
	<u>240,876</u>	<u>11,950</u>	<u>252,826</u>
	<u>240,876</u>	<u>11,950</u>	<u>252,826</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 October 2022:</b>			
Intangible fixed assets	10,964	-	10,964
Tangible assets	34,360	-	34,360
Current assets/(liabilities)	278,425	56,704	335,129
Long term liabilities	(35,000)	-	(35,000)
Provisions	(10,000)	-	(10,000)
	<u>278,749</u>	<u>56,704</u>	<u>335,453</u>
	<u>278,749</u>	<u>56,704</u>	<u>335,453</u>

### 23 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**OPEN DOOR CHARITY**

England & Wales - Charity number 1189664

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# Accounts

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# **THE OPEN DOOR CENTRE**

**INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2022**

Charity Number: 1189664

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022**

**TRUSTEES**

Philip Murray  
David Hopkin  
Aaron Devitt  
Chris Shaw (resigned 28<sup>th</sup> February 2022)  
Jan Kelly (resigned 31<sup>st</sup> July 2022)

**REGISTERED OFFICE**

Bloom Building  
3 Abbey Close  
BIRKENHEAD  
CH41 5FQ

**CHARITY NUMBER**

1189664

**BANKERS**

HSBC  
2 Liscard Way, Wallasey  
CH44 5TP

**INDEPENDENT EXAMINER**

Matthew Brown CPFA  
Adding Value Consultancy Ltd  
Bluecoat Chambers  
Liverpool L1 3BX

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

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**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 31 October 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

**ORGANISATION AND LEGAL STATUS**

The charity is a Charitable Incorporated Organisation (CIO), which was registered with the Charity Commission on 27<sup>th</sup> May 2020. The charity was previously an unincorporated association, charity number 1151421, which was set up under a constitution dated 21 November 2011 and registered with the Charity Commission at that time. The assets and liabilities of the unincorporated association transferred to the CIO on 1<sup>st</sup> November 2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Trustees are appointed to the board by resolution of the trustees of the board. There must be not less than three trustees. The trustees who served during the year, together with any changes up to the date of approving this report are listed above. Trustees retire in rotation at each annual general meeting and are limited to a term of three years.

The board of trustees administer the charity and meets as necessary but not less than four times a year. The day-to-day operations of the charity are the responsibility of the Chief Executive, to whom the board of trustees have delegated authority for operational matters including finance, employment and development, within the overall strategy agreed by the board.

**PRINCIPAL ACTIVITIES**

The charity's objectives are:

- to promote and protect the mental health of people on the Wirral and surrounding areas through the provision of support, education and practical advice.
- To promote social inclusion for the public benefit by preventing people with mental health problems from becoming socially excluded, and relieving the needs of those people who are socially excluded and assisting them to integrate into society by:

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**TRUSTEES' REPORT**

- Supporting people to alleviate the stigma which perpetuates mental health problems
- Identifying best practice in tackling mental health issues, supporting users and identifying local and national services and disseminating information
- Providing service users with the capacity to be better equipped to deal with depression
- Raising public awareness of the issues affecting mental health sufferers
- Providing social facilities and events involving the local community

**REVIEW OF THE ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

Our 2021/22 year has seen us continue our growth and the range of support we offer to our members.

The charity continued to support over 1,000 young adults through our free and immediate support offers. Bazaar: A Market for the Mind continues to be the main provider of this support. On average helping to reduce symptoms of anxiety and depression in our members by more than 60%. 92% of our members say that they would be worse off without the help of Open Door. We have also continued to support families struggling with stress through our colours programme.

Due to highly positive feedback from both the children we look after and the local council, we have renewed our OOMOO proposition for a third year. This ground-breaking service has been nationally recognised for its ability to support children who are looked after through physical and creative activities.

As planned, this year has seen us take great strides forward to creating our vision of a mental health and wellbeing centre for the Wirral through the Joy programme. We have completed extensive engagement sessions with the local community and relevant organisations and have received overwhelming positive feedback which has helped us shape our plans.

Another exciting development has been our agreement with Oxford university to build a bespoke offer to support both staff and students' wellbeing. We will also be using this fantastic opportunity to enhance what we offer to the higher education sector.

To ensure we are best prepared for the next stage in our development we have completed a full strategic review and 3 year financial plan focusing on all areas of the charity. We have also fully refreshed our Bazaar: A marketplace for the mind proposition and refurbished our main site the Bloom building.

**FUTURE PLANS**

For the upcoming year and beyond we will be working tirelessly to both enhance what we do for our members, and reach a much wider audience by focusing on the following:

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**TRUSTEES' REPORT**

- By investing in our Bazaar higher education proposition, we will reach many more young people who are facing mental health and wellbeing challenges. We will be recruiting a development lead to drive this opportunity.
- We will ensure that our Joy programme - the creation of a community campus for mental health, hospitality culture and other community support services, moves forward supported by a robust strategy and business plan. This will entail further engagement with the local community and the design and location of the centre.
- We will continue to develop our data collection and analysis capabilities to continually refine and improve the services we provide
- As part of our desire to further enhance both the structure and governance of the charity we will be injecting further capability into the board specifically in the areas of HR, Finance, Legal and Clinical.

In summary, the 2022/23 year will see the Open Door continue to enhance our offer to our members, old and new, whilst investing in our infrastructure to ensure we are fit to grow profitably over the next 3 years whilst minimizing risk.

**GOING CONCERN**

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements, including taking into account the risks of inflation and economic downturn. The trustees assess the charity to be a going concern based on review of financial performance of the current year to date, the management accounts forecast for the remainder of the current financial year, and longer-term plans and forecasts for 2024 and beyond. As a result, the trustees are satisfied that these accounts can be prepared on a going concern basis.

**FINANCIAL REVIEW**

As at 31 October 2022, the charity had reserves of £340,453 (2021: £265,466). Included within these reserves are £56,704 (2021: £Nil) of restricted funds (see note 18). Included within unrestricted funds are fixed assets totaling £45,324 (2021: £57,865) (see note 10 and note 11). These funds can only be realised upon the sale of these assets. The charity had free reserves of £238,425 as at 31 October 2022 (2021: £207,601).

**RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to cover three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**TRUSTEES' REPORT**

**RISK MANAGEMENT**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**APPROVAL**

This report has been prepared in accordance with the requirements of the Charities Act 2011.

This report was approved by the Board of Trustees and signed on their behalf:



Aaron Devitt, Trustee  
Date: 15<sup>th</sup> June 2023

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**INDEPENDENT EXAMINER'S STATEMENT**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on our examination of the accounts for the year ended 31<sup>st</sup> October 2022.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Brown, CPFA  
Adding Value Consultancy Ltd  
Accountants and Financial Management Consultants

Date: 15<sup>th</sup> June 2023

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b><u>Income From:</u></b>					
Donations	2	117,206	320,668	437,874	176,335
Charitable activities	3	460,939	0	460,939	525,334
Investments	4	0	0	0	1
Other Income	5	0	0	0	0
<b>Total Income</b>		<b>578,145</b>	<b>320,668</b>	<b>898,813</b>	<b>701,669</b>
<b><u>Expenditure On:</u></b>					
Charitable Activities	6	564,862	263,964	828,826	694,782
Gross transfers between funds				0	0
<b>Net (expenditure)/income for the year/Net movement in funds</b>		13,283	56,704	69,987	6,887
Fund balances at 1 November 2021		265,466	0	265,466	258,579
<b>Fund balances at 1 November 2022</b>		<b>278,749</b>	<b>56,704</b>	<b>335,453</b>	<b>265,466</b>

All income and expenditure relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**BALANCE SHEET AT 31 OCTOBER 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets</b>					
Intangible Assets	10		10,964		7,070
Tangible Assets	11		<u>34,360</u>		<u>50,795</u>
			45,324		57,865
<b>Current Assets</b>					
Debtors	12	35,787		77,405	
Cash at bank and in hand		<u>373,725</u>		<u>374,973</u>	
		409,512		452,378	
<b>Creditors: Amounts falling due within one ye</b>	13		<u>(74,383)</u>		<u>(164,777)</u>
Net Current Assets			<u>335,130</u>		<u>287,601</u>
<b>Provisions for liabilities and Creditors falling due after more than one year</b>	14		(45,000)		(80,000)
<b>Net Assets</b>			<u>335,453</u>		<u>265,466</u>
<b>Income Funds</b>					
Restricted Funds	15		56,704		0
Unrestricted Funds	16		<u>278,749</u>		<u>265,466</u>
			<u>335,453</u>		<u>265,466</u>

These accounts were approved by the board of trustees on and signed on their behalf:



Aaron Devitt, Trustee

Date: 15<sup>th</sup> June 2023

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution adopted 21 November 2011 as amended 26 February 2013, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES (continued)**

**1.5 Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity 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 accruals 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 related to the operation of the charity comprising of direct charitable expenditure to meet the objectives of the charitable company. 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 charity.

**1.6 Intangible fixed assets other than goodwill**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development	25% straight line
---------------------	-------------------

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% straight line
Venue equipment	20% straight line
Fixtures and fittings	20% straight line
Computers	33.33% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

**1.8 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. Bank overdrafts are shown within borrowings in current liabilities.

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES (continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Provisions**

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**2. INCOME FROM DONATIONS**

	Unrestricted Funds £	Restricted Funds £	<b>2022 Total £</b>	2021 Total £
Donations and Gifts	19,567		<b>19,567</b>	29,244
Grants for core activities	97,639	320,668	<b>418,307</b>	147,091
<b>Total Income from Donations</b>	<b>117,206</b>	<b>320,668</b>	<b>437,874</b>	<b>176,335</b>
<b>Grants for core activities</b>				
Wirral Borough Council - Town Deal	0	169,537	<b>169,537</b>	0
Global make some noise	0	30,000	<b>30,000</b>	0
NHS England	0	30,000	<b>30,000</b>	0
Magenta Living	0	28,000	<b>28,000</b>	28,000
Steve Morgan Foundation	0	27,223	<b>27,223</b>	43,862
Wirral Borough Council - CVF	0	15,000	<b>15,000</b>	0
One Wirral CIC - Digital Inclusion	0	12,436	<b>12,436</b>	0
We are Juno - Oomo	0	5,472	<b>5,472</b>	0
Elizabeth Rathbone Trust	3,000	3,000	<b>6,000</b>	0
Kindred	35,000	0	<b>35,000</b>	0
Innox Foundation	4,000	0	<b>4,000</b>	0
Police and Crime Commissioner	12,667	0	<b>12,667</b>	0
Community Foundation	10,000	0	<b>10,000</b>	0
Kickstarter Trainees Scheme	7,788	0	<b>7,788</b>	9,238
Wirral Borough Council - Good Business Festival	6,000	0	<b>6,000</b>	0
Cheshire Freemasons	5,500	0	<b>5,500</b>	0
Enterprise	5,000	0	<b>5,000</b>	0
Northumbria University	4,685	0	<b>4,685</b>	0
LCVS	2,000	0	<b>2,000</b>	0
Speedomick	2,000	0	<b>2,000</b>	0
Garfield Weston Foundation	0	0	<b>0</b>	15,000
Coronavirus Job Retention Scheme	0	0	<b>0</b>	4,363
Sport England Tackling Inequalities Fund	0	0	<b>0</b>	1,950
Johnson Foundation	0	0	<b>0</b>	5,000
Evan Cornish Foundation	0	0	<b>0</b>	5,000
SJP Charitable Foundation	0	0	<b>0</b>	6,245
D'Oyly Carte Charitable Trust	0	0	<b>0</b>	3,500
Unilever	0	0	<b>0</b>	10,000
Souter Charitable Trust	0	0	<b>0</b>	3,000
Merseyside Police	0	0	<b>0</b>	6,933
The Grocers' Charity	0	0	<b>0</b>	5,000
	<b>97,639</b>	<b>320,668</b>	<b>218,770</b>	<b>147,091</b>

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	<b>2022 Total £</b>	2021 Total £
Café and Venue Income	54,987	0	<b>54,987</b>	50,415
Services provided under contract	25,725	0	<b>25,725</b>	21,537
Performance-related grants (see below)	374,077	0	<b>374,077</b>	446,140
Rental Income related to charitable activities	6,150	0	<b>6,150</b>	7,241
	<u>460,939</u>	<u>0</u>	<u><b>460,939</b></u>	<u>525,334</u>
<b>Performance-related grants</b>				
NHS Wirral CCG - Blossom Haus transition	10,000	0	<b>10,000</b>	0
Orchard Surgery - graduate project	600	0	<b>600</b>	0
Wirral Council - DA Perp	15,000	0	<b>15,000</b>	0
Insight Healthcare - IAPT	49,500	0	<b>49,500</b>	49,500
Wirral Council Children's Commissioning - Community Matters	25,000	0	<b>25,000</b>	249,090
Wirral Borough Council - Leaf	12,000	0	<b>12,000</b>	0
Wirral Council Children's Commissioning - Oomoo	130,082	0	<b>130,082</b>	0
NHS Wirral CCG - VRP	119,895	0	<b>119,895</b>	0
NHS Wirral CCG - Haze	12,000	0	<b>12,000</b>	0
Workers Education Association	0	0	<b>0</b>	272
Enterprise Development Fund	0	0	<b>0</b>	7,000
Liverpool One	0	0	<b>0</b>	10,000
Citizens Advice Bureau	0	0	<b>0</b>	4,678
Seans Place	0	0	<b>0</b>	1,500
Children in Need	0	0	<b>0</b>	6,245
Wirral CCG	0	0	<b>0</b>	86,335
Cheshire and Wirral Partnership	0	0	<b>0</b>	31,520
	<u>374,077</u>	<u>0</u>	<u><b>374,077</b></u>	<u>446,140</u>

**4. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	<b>2022 Total £</b>	2021 Total £
Bank Interest Receivable	0	0	<b>0</b>	1

**5. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>2022 Total £</b>	2021 Total £
Other Income	0	0	<b>0</b>	0

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Staff Costs	301,271	69,708	<b>370,979</b>	332,041
Sessional Fees	7,144	5,472	<b>12,616</b>	45,370
Project Delivery Costs	23,740	137	<b>23,877</b>	21,304
Travel, Subsistence and Hospitality	5,403	1,639	<b>7,043</b>	6,996
Promotion Costs	18,084	4,340	<b>22,425</b>	36,756
Premises Costs	36,499	33,414	<b>69,913</b>	85,950
Café and Venue Cost of Sales	61,864	0	<b>61,864</b>	63,910
Office Costs	16,781	1,921	<b>18,702</b>	17,623
Repairs and Maintenance	20,656	4,662	<b>25,319</b>	41,348
Professional Fees	48,764	142,670	<b>191,434</b>	24,421
Depreciation	22,840	0	<b>22,840</b>	18,343
Bank and Card Charges	1817	0	<b>1,817</b>	721
	<u>564,862</u>	<u>263,964</u>	<u><b>828,826</b></u>	<u>694,783</u>

Professional fees includes the cost to the independent examiners of £2,160 for the independent examination fees.

**7. TRUSTEES**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**8. EMPLOYEES**

	2022 £	2021 £
Salaries and Wages	<b>330,603</b>	317,302
Social Security Costs	<b>25,902</b>	7,124
Pension Costs	<b>5,234</b>	4,752
	<u><b>361,739</b></u>	<u>329,178</u>

	2022	2021
The average monthly number of employees during the year was:	<b>14</b>	13

The number of employees whose total employee benefits (excluding employer pension costs) of £60,000 or more was:

	2022	2021
£60,000 to £70,000	<b>1</b>	1

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**9. RETIREMENT BENEFIT SCHEMES**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an Independently administered fund. The charge to profit or loss in respect of defined contribution schemes was £56,262 (2020 - £4,752).

**10. INTANGIBLE FIXED ASSETS**

	<b>Website Development</b>
	<b>£</b>
Cost as at 1st November 2021	12,840
Additions in Year	8,000
<hr/>	<hr/>
Cost as at 31st October 2022	20,840
<hr/>	<hr/>
Depreciation as at 1st November 2021	5,770
Depreciation charge for the year	4,106
<hr/>	<hr/>
Depreciation as at 31st October 2022	9,876
<hr/>	<hr/>
Net Book Value as at 1st November 2021	7,070
<b>Net Book Value as at 31st October 2022</b>	<b><u>10,964</u></b>

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**11. TANGIBLE FIXED ASSETS**

	Leasehold Improvements Fixtures & Fittings	Venue Equipment	Computer Equipment	Total
	£	£	£	£
Cost as at 1st November 2021	62,842	5,939	17,520	86,301
Additions in Year	0	552	475	1,027
<b>Cost as at 31st October 2022</b>	<b>62,842</b>	<b>6,491</b>	<b>17,995</b>	<b>87,328</b>
Depreciation as at 1st November 2021	21,190	4,321	9,973	35,484
Depreciation charge for the year	14,249	1,234	2,002	17,484
<b>Depreciation as at 31st October 2022</b>	<b>35,439</b>	<b>5,555</b>	<b>11,975</b>	<b>52,968</b>
Net Book Value as at 1st November 2021	41,630	1,618	7,547	50,795
<b>Net Book Value as at 31st October 2022</b>	<b>27,403</b>	<b>936</b>	<b>6,020</b>	<b>34,360</b>

**12. DEBTORS**

Amounts falling due within one year:	2022	2021
	£	£
Trade Debtors	22,873	58,624
Other Debtors	0	60
Bloom Stock	4280	0
Prepayments and Accrued Income	8,634	18,721
	<b>35,787</b>	<b>77,405</b>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Amounts falling due within one year:	2022	2021
	£	£
Trade Creditors	15,380	41,092
Tax and Pension Creditors	0	172
Accruals	7,625	6,736
Deferred Income	51,378	116,777
	<b>74,383</b>	<b>164,777</b>

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**14. PROVISION FOR LIABILITIES AND CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Provision for Delapidations	<b>10,000</b>	10,000
Loan from Kindred LCR	<b>35,000</b>	70,000
	<b>45,000</b>	80,000

**15. RESTRICTED FUNDS**

	Brought Forward	Incoming Resources	Outgoing Resources	Transfers of Resources	Carried Forward
	£	£	£	£	£
NHS England	0	30,000	0	0	<b>30,000</b>
Wirral Borough Council - Town Deal	0	169,537	169,537	0	<b>0</b>
Magenta Living	0	28,000	28,000	0	<b>0</b>
We are Juno	0	5,472	5,472	0	<b>0</b>
Wirral Council - CVF LGBTQ	0	15,000	7,500	0	<b>7,500</b>
Steve Morgan Foundation	0	27,223	27,223	0	<b>0</b>
Global make some noise	0	30,000	10,796	0	<b>19,204</b>
Elizabeth Rathbone Trust	0	3,000	3,000	0	<b>0</b>
One Wirral CIC - Digital Inclusion	0	12,436	12,436	0	<b>0</b>
	0			0	<b>0</b>
	0	320,668	263,964	0	56,704

These are the monies given to the charity to be spent for specific purposes, as follows:

- NHS England -Contribution towards the Haze Wirral Short Breaks project.
- Wirral Borough Council, Town Deal – contribution towards the pre-development costs of the Joy project
- Magenta Living – contribution towards property rental costs
- We are Juno -contribution towards salary costs to support Young Leaders in the Oomoo project
- Wirral Council, CVF – contribution towards the Connectivity Through Culture project to support the LGBTQ community.
- Steve Morgan Foundation – contribution towards Charity manager salary
- Global make some noise – funding of the Colours project to empower and support families facing the challenges associated with poor mental health.
- Elizabeth Rathbone Trust -contribution towards development of online support materials and resources
- One Wirral CIC – Contributions towards salaries and technology as part of the Digital Inclusion project.

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2022**

**NOTES TO THE ACCOUNTS**

**16. UNRESTRICTED FUNDS**

	Brought Forward	Incoming Resources	Outgoing Resources	Transfers of Resources	Carried Forward
	£	£	£	£	£
Unrestricted Fund - General Fund	265,466	578,145	559,862	0	<b>283,749</b>

**OPEN DOOR CHARITY**

England & Wales - Charity number 1189664

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# Accounts

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# **THE OPEN DOOR CENTRE**

## **INDEPENDENTLY EXAMINED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021**

Charity Number: 1189664

(Previous charity number: 1151421)

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2021**

**TRUSTEES**

Philip Murray  
David Hopkin (appointed 3<sup>rd</sup> March 2021)  
Aaron Devitt (appointed 3<sup>rd</sup> March 2021)  
Chris Shaw (appointed 26<sup>th</sup> May 2021)  
Jan Kelly (appointed 23<sup>rd</sup> November 2021)

**REGISTERED OFFICE**

Bloom Building  
3 Abbey Close  
BIRKENHEAD  
CH41 5FQ

**CHARITY NUMBER**

1189664

**BANKERS**

HSBC  
2 Liscard Way, Wallasey  
CH44 5TP

**INDEPENDENT EXAMINER**

Matthew Brown CPFA  
Adding Value Consultancy Ltd  
Bluecoat Chambers  
Liverpool L1 3BX

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

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**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**TRUSTEES' REPORT**

The trustees present their report and accounts for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

**ORGANISATION AND LEGAL STATUS**

The charity is a Charitable Incorporated Organisation (CIO), which was registered with the Charity Commission on 27<sup>th</sup> May 2020.

The charity was previously an unincorporated association, charity number 1151421, which was set up under a constitution dated 21 November 2011 and registered with the Charity Commission at that time. The assets and liabilities of the unincorporated association transferred to the CIO on 1<sup>st</sup> November 2020.

The financial performance of the previous unincorporated association is shown in the financial statements as the prior year figures for 2019/2020.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Trustees are appointed to the board by resolution of the trustees of the board. There must be not less than three trustees. The trustees who served during the year, together with any changes up to the date of approving this report are listed above. Trustees retire in rotation at each annual general meeting and are limited to a term of three years.

The board of trustees administer the charity and meets as necessary but not less than four times a year. The day-to-day operations of the charity are the responsibility of the Chief Executive, to whom the board of trustees have delegated authority for operational matters including finance, employment and development, within the overall strategy agreed by the board.

**PRINCIPAL ACTIVITIES**

The charity's objectives are:

- to promote and protect the mental health of people on the Wirral and surrounding areas through the provision of support, education and practical advice.
- To promote social inclusion for the public benefit by preventing people with mental health problems from becoming socially excluded, and relieving the needs of those people who are socially excluded and assisting them to integrate into society by:

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**TRUSTEES' REPORT**

- Supporting people to alleviate the stigma which perpetuates mental health problems
- Identifying best practice in tackling mental health issues, supporting users and identifying local and national services and disseminating information
- Providing service users with the capacity to be better equipped to deal with depression
- Raising public awareness of the issues affecting mental health sufferers
- Providing social facilities and events involving the local community

**REVIEW OF THE ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR**

2020 and 2021 will be long remembered for the significant impact that the Covid pandemic had on our community and our lives. The charity supported people throughout, only closing when completely essential to do so for people's health. Throughout, the charity adapted services to match our members needs and the doors finally re-opened in March 2021 reconnecting our members and mentors for the valuable face-to-face interaction that is at the core of what we do.

Successes this year include commissioning new projects such as OOMOO, Leaf, Haze and aesthetics, as well as recommissioning existing projects such as IAPT and Community Matters. In terms of partnerships, we're delighted to have secured funding within the Birkenhead Town Deal.

The charity supported over 1,000 young adults through our free and immediate support offers. Bazaar: A Market for the Mind was the main provider of this support. On average helping to reduce symptoms of anxiety and depression in our members by 55-65%. 97% of our members say that they would be worse off without the help of Open Door. We are very proud to be licencing Bazaar on a national scale. Bazaar is a product that can change and save lives not only in Merseyside, but across the country. We have partnerships with Universities, High Schools, Youth Driven Employers, and other non-profits, currently supporting 456 people with vital support.

We are also very proud of have been entrusted to deliver a unique offer, OOMOO. OOMOO is a project that has totally reimagines the emotional wellbeing offer for our local Children Looked After. It provides a space for our OOMOO members to co-design their support and empower them with feeling more confident, inspired, and valued. 100% of members feel OOMOO has had a positive impact on their lives.

The Charity also has a huge social footprint, engaging over 7,000 members of the community in a wealth of events across the year. Some of these include, Wirral Independent Fair, DJ workshops, Bloom Comedy Club, Life Drawing and Bloom Running Club.

The global pandemic has highlighted the increasing importance of services supporting mental health issues and the coming years will likely see these issues being an increasing challenge within our community. Preparing the charity for this likely growth in demand has been a key driver for us.

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**TRUSTEES' REPORT**

**FUTURE PLANS**

Looking forward to the future, the charity is focusing on putting structure and plans in place to support the charity's expected growth. Critical areas for improvement include: the strengthening of the board of trustees to create a well-rounded board with expertise across a number of areas that can support in exploring new opportunities; restructuring the organisation to create a strong senior leadership team and to better align responsibilities giving clear ownership of impact services, insight, our fundraising and development structure and our community partnership through our venues; and to develop and enhance financial controls, forecasting, and the financial reporting and analysis.

Growing with control and stability is hugely important. Development in these critical areas will enable the charity to deliver high quality mental health support as we continue to 'shape change' and support the improvement of the mental health picture within Wirral.

The opportunity provided by the Town Deal can provide a platform not only to enhance local support for young people experiencing health problems but also can create a beacon of progressive support that can be replicated across other parts of the UK.

**GOING CONCERN**

The financial statements have been prepared on a going concern basis. The trustees have considered the level of funds held and the expected level of income and expenditure for the twelve months from authorising these financial statements, including taking into account the risks of inflation and economic downturn. The trustees assess the charity to be a going concern based on review of financial performance of the current year to date, the management accounts forecast for the remainder of the current financial year, and longer-term plans and forecasts for 2023 and beyond. As a result, the trustees are satisfied that these accounts can be prepared on a going concern basis.

**FINANCIAL REVIEW**

As at 31 October 2021, the charity had reserves of £265,466 (2020: £258,579). Included within these reserves are £Nil (2020: £20,250) of restricted funds (see note 18). Included within unrestricted funds are fixed assets totalling £57,865 (2020: £44,304) (see note 10 and note 11). These funds can only be realised upon sale of these assets. The charity had free reserves of £207,601 as at 31 October 2021 (2020: £224,275).

**RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to cover three month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**TRUSTEES' REPORT**

**RISK MANAGEMENT**

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

**TRUSTEES RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity Trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing the financial statements the trustees are required to:

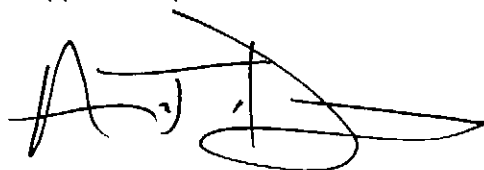
- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**APPROVAL**

This report has been prepared in accordance with the requirements of the Charities Act 2011.

This report was approved by the Board of Trustees and signed on their behalf:



Trustee  
Date:

22.06.22

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**INDEPENDENT EXAMINER'S STATEMENT  
FOR THE YEAR ENDED 31 OCTOBER 2021**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on our examination of the accounts for the year ended 31<sup>st</sup> October 2021.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Matthew Brown, CPFA  
Adding Value Consultancy Ltd  
Accountants and Financial Management Consultants

Date: 22/6/22

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**STATEMENT OF FINANCIAL ACTIVITIES**

	Note	Unrestricted Funds	Restricted Funds	<b>2021 Total</b>	2020 Total
		£	£	£	£
<b>Income from:</b>					
Donations	2	59,795	116,540	<b>176,335</b>	298,760
Charitable activities	3	525,334	0	<b>525,334</b>	239,137
Investments	4	1	0	<b>1</b>	2
Other Income	5	0	0	<b>0</b>	0
<b>Total Income</b>		<b>585,129</b>	<b>116,540</b>	<b>701,669</b>	537,899
<b>Expenditure on:</b>					
Charitable activities	6	557,992	136,790	<b>694,782</b>	362,554
<b>Net Income for the year</b>		<b>27,137</b>	<b>-20,250</b>	<b>6,887</b>	175,345
<b>Net movement in funds:</b>					
Net income for the year		27,137	(20,250)	<b>6,887</b>	175,345
Total funds brought forward		238,329	20,250	<b>258,579</b>	83,234
<b>Net funds carried forward</b>		<b>265,466</b>	<b>0</b>	<b>265,466</b>	258,579

All income and expenditure relate to continuing operations.

The figures for the prior year are for the predecessor organisation, charity number 1151421, which was an unincorporated association.

The Statement of Financial Activities includes all gains and losses recognised during the year.

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

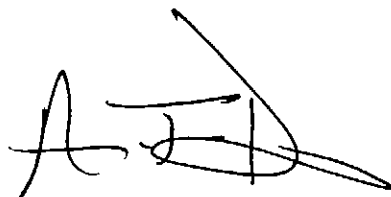
**BALANCE SHEET AT 31 OCTOBER 2021**

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Intangible Assets	10	7,070	5,530
Tangible Assets	11	<u>50,795</u>	<u>38,774</u>
		<u>57,865</u>	<u>44,304</u>
<b>Current Assets</b>			
Debtors	12	77,405	57,194
Cash at bank and in hand		<u>374,973</u>	<u>199,025</u>
		<u>452,378</u>	<u>256,219</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>164,777</u>	31,944
<b>Net Current Assets</b>		<u>287,601</u>	<u>224,275</u>
<b>Provisions for Liabilities and Creditors falling due after more than one year</b>	14	80,000	10,000
<b>Total Net Assets</b>		<u>265,466</u>	<u>258,579</u>
<b>Funds</b>			
Restricted Funds	15	0	20,250
Unrestricted Funds	16	<u>265,466</u>	<u>238,329</u>
<b>Total Funds</b>		<u>265,466</u>	<u>258,579</u>

The figures for the prior year are for the predecessor organisation, charity number 1151421, which was an unincorporated association.

These accounts were approved by the board of trustees on and signed on their behalf:

Trustee  
Date:



22.06.22

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES**

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution adopted 21 November 2011 as amended 26 February 2013, 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the accounts and as detailed in the Trustees' report the Trustees have considered the impact of Covid-19 on the charity and the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the 'going concern' basis of accounting in preparing the accounts.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**1. ACCOUNTING POLICIES (continued)**

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Provisions**

Provisions are recognised when the charity has a legal or constructive present obligation as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**2. INCOME FROM DONATIONS**

	Unrestricted Funds £	Restricted Funds £	<b>2021 Total £</b>	2020 Total £
Donations and Gifts	29,244	0	<b>29,244</b>	29,817
Grants for core activities	<u>30,551</u>	<u>116,540</u>	<b><u>147,091</u></b>	<u>268,943</u>
<b>Total Income from Donations</b>	<b><u>59,795</u></b>	<b><u>116,540</u></b>	<b><u>176,335</u></b>	<b><u>298,760</u></b>
<b>Grants for core activities</b>				
Steve Morgan Foundation	0	43,862	<b>43,862</b>	89,700
Garfield Weston Foundation	15,000	0	<b>15,000</b>	15,000
Community Foundation	0	0	<b>0</b>	20,990
Coronavirus Job Retention Scheme	4,363	0	<b>4,363</b>	95,690
Kickstarter Trainees Scheme	9,238	0	<b>9,238</b>	0
The Baring Foundation	0	0	<b>0</b>	12,000
PH Holt Foundation	0	0	<b>0</b>	10,000
Insight Healthcare	0	0	<b>0</b>	12,375
Sport England Tackling Inequalities Fund	1,950	0	<b>1,950</b>	0
Magenta Living	0	28,000	<b>28,000</b>	0
Johnson Foundation	0	5,000	<b>5,000</b>	0
Evan Cornish Foundation	0	5,000	<b>5,000</b>	0
SJP Charitable Foundation	0	6,245	<b>6,245</b>	0
D'Oyly Carte Charitable Trust	0	3,500	<b>3,500</b>	0
Unilever	0	10,000	<b>10,000</b>	0
Souter Charitable Trust	0	3,000	<b>3,000</b>	0
Merseyside Police	0	6,933	<b>6,933</b>	0
The Grocers' Charity	0	5,000	<b>5,000</b>	0
Wirral Council Children's Commissioning	0	0	<b>0</b>	13,188
	<u>30,551</u>	<u>116,540</u>	<b><u>147,091</u></b>	<u>268,943</u>

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	<b>2021 Total £</b>	2020 Total £
Café and Venue Income	50,415	0	<b>50,415</b>	20,294
Services provided under contract	21,537	0	<b>21,537</b>	57,574
Performance-related grants	446,140	0	<b>446,140</b>	144,990
Rental Income related to charitable activities	7,241	0	<b>7,241</b>	16,279
	<u>525,334</u>	<u>0</u>	<u><b>525,334</b></u>	<u>239,137</u>
<b>Performance-related grants</b>				
Big Lottery Fund	0	0	<b>0</b>	15,500
Cheshire Freemasons	0	0	<b>0</b>	1,500
Workers Education Association	272	0	<b>272</b>	3,990
Paul Hamlyn Foundation	0	0	<b>0</b>	27,000
Hays Travel Foundation	0	0	<b>0</b>	3,000
Wirral Council Children's Commissioning	249,090	0	<b>249,090</b>	85,000
Enterprise Development Fund	7,000	0	<b>7,000</b>	9,000
Liverpool One	10,000	0	<b>10,000</b>	0
Citizens Advice Bureau	4,678	0	<b>4,678</b>	0
Sean's Place	1,500	0	<b>1,500</b>	0
Children in Need	6,245	0	<b>6,245</b>	0
Wirral CCG	86,335	0	<b>86,335</b>	0
Cheshire and Wirral Partnership	31,520	0	<b>31,520</b>	0
Insight Healthcare	49,500	0	<b>49,500</b>	0
	<u>446,140</u>	<u>0</u>	<u><b>446,140</b></u>	<u>144,990</u>

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**4. INCOME FROM INVESTMENTS**

	Unrestricted Funds	Restricted Funds	<b>2021 Total</b>	2020 Total
	£	£	£	£
Bank Interest Receivable	1	0	<b>1</b>	2

**5. OTHER INCOME**

	Unrestricted Funds	Restricted Funds	<b>2021 Total</b>	2020 Total
	£	£	£	£
Other Income	0	0	<b>0</b>	0

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>2021 Total</b>	2020 Total
	£	£
Staff Costs	<b>332,041</b>	212,751
Sessional Fees	<b>45,370</b>	3,948
Project Delivery Costs	<b>21,304</b>	0
Travel, Subsistence and Hospitality	<b>6,996</b>	3,585
Promotion Costs	<b>36,756</b>	5,061
Premises Costs	<b>85,950</b>	39,409
Café and Venue Cost of Sales	<b>63,910</b>	20,030
Office Costs	<b>17,623</b>	23,211
Repairs and Maintenance	<b>41,348</b>	34,666
Depreciation	<b>18,343</b>	15,492
Professional Fees	<b>24,421</b>	4,295
Bank and Card Charges	<b>721</b>	106
	<b><u>694,782</u></b>	<u>362,554</u>
<b>Analysis by Fund</b>		
Unrestricted Funds	<b>558,140</b>	209,554
Restricted Funds	<b><u>136,642</u></b>	<u>153,000</u>
	<b><u>694,782</u></b>	<u>362,554</u>

Professional fees includes the cost to the independent examiners of £2,160 for the independent examination fees.

**THE OPEN DOOR CHARITY**  
**ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**7. TRUSTEES**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**8. EMPLOYEES**

	2021	2020
	£	£
Salaries and Wages	317,302	193,181
Social Security Costs	7,124	16,096
Pension Costs	4,752	3,474
	<b>329,178</b>	<b>212,751</b>

	2021	2020
The average monthly number of employees during the year was:	13	7

The number of employees whose total employee benefits (excluding employer pension costs) of £60,000 or more was:

	2021	2020
£60,000 to £70,000	1	0

**9. RETIREMENT BENEFIT SCHEMES**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an Independently administered fund. The charge to profit or loss in respect of defined contribution schemes was £4,752 (2020 - £3,474).

**10. INTANGIBLE FIXED ASSETS**

	Website Development £
Cost as at 1st November 2020	8,840
Additions in Year	4,000
Cost as at 31st October 2021	12,840
Depreciation as at 1st November 2020	3,310
Depreciation charge for the year	2,460
Depreciation as at 31st October 2021	5,770
Net Book Value as at 1st November 2020	5,530
<b>Net Book Value as at 31st October 2021</b>	<b>7,070</b>

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**11. TANGIBLE FIXED ASSETS**

	Leasehold Improvements Fixtures & Fittings	Venue Equipment	Computer Equipment	Total
	£	£	£	£
Cost as at 1st November 2020	47,977	3,338	15,484	66,799
Additions in Year	14,844	2,601	2,036	19,481
<b>Cost as at 31st October 2021</b>	<b>62,821</b>	<b>5,939</b>	<b>17,520</b>	<b>86,280</b>
Depreciation as at 1st November 2020	17,402	1,336	9,287	28,025
Depreciation charge for the year	3,788	2,985	686	7,460
<b>Depreciation as at 31st October 2021</b>	<b>21,190</b>	<b>4,321</b>	<b>9,973</b>	<b>35,485</b>
Net Book Value as at 1st November 2020	30,575	2,002	6,197	38,774
<b>Net Book Value as at 31st October 2021</b>	<b>41,630</b>	<b>1,617</b>	<b>7,547</b>	<b>50,795</b>

**12. DEBTORS**

Amounts falling due within one year:	2021	2020
	£	£
Trade Debtors	58,624	50,151
Other Debtors	60	2,543
Prepayments and Accrued Income	18,721	4,500
	<b>77,405</b>	<b>57,194</b>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Amounts falling due within one year:	2021	2020
	£	£
Trade Creditors	41,092	2,068
Other Creditors	0	1,253
Tax and Pension Creditors	172	5,628
Accruals	6,736	7,995
Deferred Income	116,777	15,000
	<b>164,777</b>	<b>31,944</b>

**14. PROVISION FOR LIABILITIES AND CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Provision for Delapidations	10,000	10,000
Loan from Kindred LCR	70,000	0
	<b>80,000</b>	<b>10,000</b>

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**15. RESTRICTED FUNDS**

	Brought Forward	Incoming Resources	Outgoing Resources	Transfers of Resources	Carried Forward
	£	£	£	£	£
Paul Hamlyn Foundation	20,250	0	20,250	0	0
Steve Morgan Foundation	0	43,862	43,862	0	0
Magenta Living	0	28,000	28,000	0	0
Johnson Foundation	0	5,000	5,000	0	0
Evan Cornish Foundation	0	5,000	5,000	0	0
SJP Charitable Foundation	0	6,245	6,245	0	0
D'Oyly Carte Charitable Trust	0	3,500	3,500	0	0
Unilever	0	10,000	10,000	0	0
Souter Charitable Trust	0	3,000	3,000	0	0
Merseyside Police	0	6,933	6,933	0	0
The Grocers' Charity	0	5,000	5,000	0	0
	<u>20,250</u>	<u>116,540</u>	<u>136,790</u>	<u>0</u>	<u>0</u>

These are the monies given to the charity to be spent for specific purposes, as follows:

Paul Hamlyn Foundation - Contribution towards the Bazaar development work and role.

Steve Morgan Foundation – Contribution towards Charity manager salary

Magenta Living – contribution towards property rental costs

Johnson Foundation – contribution towards Bazaar internal development

Evan Cornish Foundation – activity programming for Open Door wider membership offer

SJP Charitable Foundation – supporting young people through Bazaar

D'Oyly Carte Charitable Trust – AV equipment to allow us to scale up Bloom events

Unilever – To provide mental health workshops to Unilever staff within the workplace.

Souter Charitable Trust – contribution costs to Colours programme, in particular the costing of work booklets

Merseyside Police – Supporting young people through Bazaar who are at risk of, or have been a part of the Youth criminal justice system.

The Grocers' Charity – Contribution costs towards Colours programme

**THE OPEN DOOR CHARITY  
ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> OCTOBER 2021**

**NOTES TO THE ACCOUNTS**

**16. UNRESTRICTED FUNDS**

	Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfers of Resources £	Carried Forward £
Unrestricted Fund - General Fund	238,329	585,129	557,992	0	<b>265,465</b>