

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 31ST OCTOBER 2022**

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

TRUSTEES

Philip Murray

David Hopkin

Aaron Devitt

Chris Shaw (resigned 28th February 2022)

Jan Kelly (resigned 31st 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 31ST OCTOBER 2022**

CONTENTS

	Page
Report of the Trustees	3
Independent Examiner's Statement	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 19

**THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST 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 27th 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 1st 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 31ST 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 31ST 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 31ST 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: 15th June 2023

**THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST 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 31st 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: 15th June 2023

THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<u>Income From:</u>					
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
Total Income		<u>578,145</u>	<u>320,668</u>	<u>898,813</u>	<u>701,669</u>
<u>Expenditure On:</u>					
Charitable Activities	6	<u>564,862</u>	<u>263,964</u>	<u>828,826</u>	<u>694,782</u>
Gross transfers between funds				0	0
Net (expenditure)/income for the year/Net movement in funds		13,283	56,704	69,987	6,887
Fund balances at 1 November 2021		<u>265,466</u>	<u>0</u>	<u>265,466</u>	<u>258,579</u>
Fund balances at 1 November 2022		<u>278,749</u>	<u>56,704</u>	<u>335,453</u>	<u>265,466</u>

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 31ST OCTOBER 2022

BALANCE SHEET AT 31 OCTOBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed Assets					
Intangible Assets	10		10,964		7,070
Tangible Assets	11		<u>34,360</u>		<u>50,795</u>
			45,324		57,865
Current Assets					
Debtors	12	35,787		77,405	
Cash at bank and in hand		<u>373,725</u>		<u>374,973</u>	
		409,512		452,378	
Creditors: Amounts falling due within one ye	13	<u>(74,383)</u>		<u>(164,777)</u>	
Net Current Assets			<u>335,130</u>		<u>287,601</u>
Provisions for liabilities and Creditors falling due after more than one year	14		(45,000)		(80,000)
Net Assets			<u>335,453</u>		<u>265,466</u>
Income Funds					
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: 15th June 2023

THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST 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 31ST 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 31ST 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 31ST OCTOBER 2022

NOTES TO THE ACCOUNTS

2. INCOME FROM DONATIONS

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

THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2022

NOTES TO THE ACCOUNTS

3. INCOME FROM CHARITABLE ACTIVITIES

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

4. INCOME FROM INVESTMENTS

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Bank Interest Receivable	0	0	0	1

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	£	£	£	£
Other Income	0	0	0	0

THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST 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	370,979	332,041
Sessional Fees	7,144	5,472	12,616	45,370
Project Delivery Costs	23,740	137	23,877	21,304
Travel, Subsistence and Hospitality	5,403	1,639	7,043	6,996
Promotion Costs	18,084	4,340	22,425	36,756
Premises Costs	36,499	33,414	69,913	85,950
Café and Venue Cost of Sales	61,864	0	61,864	63,910
Office Costs	16,781	1,921	18,702	17,623
Repairs and Maintenance	20,656	4,662	25,319	41,348
Professional Fees	48,764	142,670	191,434	24,421
Depreciation	22,840	0	22,840	18,343
Bank and Card Charges	1817	0	1,817	721
	<u>564,862</u>	<u>263,964</u>	<u>828,826</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	330,603	317,302
Social Security Costs	25,902	7,124
Pension Costs	5,234	4,752
	<u>361,739</u>	<u>329,178</u>

	2022	2021
The average monthly number of employees during the year was:	14	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	1	1

THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST 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

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

THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST 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
Cost as at 31st October 2022	62,842	6,491	17,995	87,328
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
Depreciation as at 31st October 2022	35,439	5,555	11,975	52,968
Net Book Value as at 1st November 2021	41,630	1,618	7,547	50,795
Net Book Value as at 31st October 2022	27,403	936	6,020	34,360

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
	<u>35,787</u>	<u>77,405</u>

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
	<u>74,383</u>	<u>164,777</u>

THE OPEN DOOR CHARITY
ACCOUNTS FOR THE YEAR ENDED 31ST OCTOBER 2022

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

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

15. RESTRICTED FUNDS

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

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 31ST 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	283,749