

OPEN DOOR SCOTLAND
(Formally Open-Door Accommodation Project)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity No: SC008533
Company No: SC340356



WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

OPEN DOOR SCOTLAND

FOR THE YEAR ENDED 31 MARCH 2023

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OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Directors, who are also trustees for the purposes of charity law, are pleased to present their report and accounts for the year ended 31 March 2023.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, 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).

Open Door Scotland was formally known as Open Door Accommodation Project but changed its name on 1 June 2022.

OBJECTIVES AND ACTIVITIES

Purpose

The purposes of Open Door Scotland as set out in its governing document are:

- To support service users to access information that empowers them to make informed decisions.
- To provide a flexible support service that helps to meet the social, emotional and practical needs of the service user group.
- Encourage and promote access to training/education or employment.
- Advocate on behalf of service users when appropriate with other agencies and family.
- Eviction avoidance; work in partnership with housing agencies and the Local Authority in reaching amicable solutions to neighbour disputes/gate keeping concerns/rent arrears etc.
- Where appropriate, to advocate and assist residents to claim welfare benefit entitlement.
- To promote and encourage empowerment by consulting and involving service users.
- To engage and motivate hard to reach young people.

Mission Statement

Open Door Scotland operates as an enabling and empowering organisation. The approach to our work is innovative and multi-disciplinary.

We acknowledge the views of our stakeholders in our skilled and effective delivery of safe, secure accommodation and support to young people between the ages of 16 and 26 years who are at risk or experiencing homelessness.

Aims

Open Door Scotland exists to support young people who are homeless, or at risk of becoming homeless for a variety of reasons, e.g. family breakdown, social, practical, behavioural and emotional problems. Open Door Scotland aims to support young people in the short term, working towards longer-term, sustainable independent living and improved life chances.

Open Door Scotland aims to provide a flexible and innovative service to the population of youth homelessness; actively promote, encourage and highlight the needs of young homeless people and work in partnership with our funders and community towards addressing any needs identified; provide an environment that supports and encourages freedom of choice and promotes the learning process towards sustainable, independent living.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

Outcomes

Open Door Scotland has eleven strategic outcomes:

1. Ensure it has a financially sustainable future.
2. Demonstrate best value as part of its ethos.
3. Raise public awareness of the organisation and the work it does.
4. Offer a range of diverse services and activities to support the young people of West Lothian.
5. Change the public perception of homelessness.
6. Effectively demonstrate the outcomes achieved by young people.
7. Raise a minimum of 10% of its income from non-statutory sources.
8. Operate with a highly trained professional and motivated workforce.
9. Demonstrate the success of the organisation.
10. Influence local and national policy on homelessness.
11. Consider expanding the range of services it offers both within West Lothian and beyond.

The strategic outcomes are what Open Door Scotland is strategically focused on achieving. Operationally we have ten outcomes designed to meet the needs of the young people we support:

1. Open Door Scotland will effectively demonstrate outcomes for the young people within the services.
2. To improve Health and Wellbeing for young people between the ages of 16 – 26.
3. Raising young people's educational achievement to acquire the knowledge, skills and competencies to achieve their full potential.
4. To improve confidence and self-esteem in young people.
5. To encourage young people to empower themselves to get involved in their local community.
6. To increase knowledge and understanding of independent living skills by the young people.
7. Our staff are engaged, motivated, high performing and are proud to work for Open Door Scotland.
8. To improve the life chances for the children of the young people using the service.
9. To reduce poverty for young people using the service.
10. To expand/reconfigure the services to meet the increased need.

These outcomes are being measured using the Outcome Stars Framework.

Activities

The organisation provides a range of support packages to meet the needs of marginalised young people who are either homeless or threatened with homelessness. A full package of support is offered, which allows young people to maximise all learning opportunities and gives practical advice on hygiene, shopping, budgeting and cooking. In addition to very practical help and advice, the services work on supporting and empowering the young person's social, emotional and intellectual development – improving interpersonal skills, confidence and self-esteem. The organisation currently delivers its support to young people through three core services:

Craigshill Supported Accommodation:

This service is staffed 24 hours a day, 365 day per year and provides accommodation for up to six months for single people aged 16 – 26 years who are experiencing homelessness. We receive referrals directly from West Lothian Council. Each young person is allocated a key worker, who provides help, support, advice and advocacy on a wide range of issues with a view to supporting the young person on to long term suitable accommodation. The aim is to equip each young person with the skills required to allow them to go on and live independently in the community.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

Supported Flats:

The supported accommodation consists of seven sharing flats and two single occupancy properties within the West Lothian locality. Providing support for up to sixteen young people at any one time, who are aged from 16 - 26. This form of supported living is designed to facilitate the transition to sustainable, independent living. The service provides practical and emotional support to young people to enable them to achieve independence. Support is provided by allocated key workers and cover is available from 9 am to 9 pm, seven days per week.

Open Door Community Outreach Service:

Following the launch of the Open Door Community Outreach Service in 2018, this project provides holistic support to vulnerable young people living within the West Lothian locality who are experiencing or at risk of homelessness. This service is delivered by specialist outreach workers with a focus on early intervention and empowerment. In response to growing demand, during 2020/21 Open Door Scotland expanded this service by appointing a dedicated Health and Wellbeing Officer with a focus on addressing mental health intervention arising from the Covid 19 pandemic. In addition, it was also realised that there was a growing need for financial support and help with young people's education and employability. The Service works in partnership and collaboratively with external beneficiaries to fulfil the service's endeavours to be flexible, approachable and empowering for young people.

Fundraising 22/23

There remains a need to source additional funding to support the continuation of the Outreach Service and the expansion of its role in the community.

Over the year there have been a number of successful external funding awards.

A total of £186,023.90 was awarded to Open Door Scotland.

Corra Foundation

Best Practice Crisis Fund

Bank of Scotland Foundation

Scottish Government's Young People's Guarantee Fund

Young Scot Spring Fund

Robertson Trust

West Lothian Council

Youth Link Scotland cash back for communities

And £11,666 West Lothian Long Term Unemployment Programme which supported to young people to work within Open Door Scotland and move on into full time permanent posts in time.

The Board would like to acknowledge and offer its thanks to all supporters.

Students/Volunteers

The organisation facilitates social work student placements and volunteer placements throughout the year, bringing additional expertise and skills into the organisation whilst promoting the development of future social work practitioners.

The organisation continued to accommodate social work students which whilst allowing the student to put theory into practice also allows staff to learn and keep their knowledge up to date. Having students is also enlightening for the young people as it can empower them to realise that they too could go to college and achieve their full potential.

ACHIEVEMENTS AND PERFORMANCE

It has been another remarkable year for Open Door Scotland as the organisation has continued to support the most vulnerable young people through the cost-of-living crisis and high inflation. The organisation has also felt the brunt of these financial cost pressures. This has resulted in an overall increase in the organisations operating costs. Recruiting and retaining an experienced and motivated team, to deliver high-quality, person-centred services has also continued to present some difficulties. It is recognised that Open Door Scotland is not alone but that these issues are being felt across the entire care sector nationally. Open Door Scotland has responded by engaging with its staff team and implementing innovative initiatives such as our employee referral scheme; flexible working arrangements and further training and development opportunities. Open Door Scotland was also able to award staff a pay award in recognition of the cost-of-living crisis.

The Board continue to be grateful to our diverse and increasing number of external funders, who continue to support the organisation to deliver the holistic range of services people. Over the past year considerable efforts and focus has gone into securing longer term funding to allow the organisation to sustain and maintain its services.

This has become increasingly difficult given the increasing demand being placed on a more limited source of available funds.

As is recognised throughout this report, Open Door Scotland have continued to deliver truly life changing support to young people when they have been at their greatest time of need. The Board are extremely grateful to our team and wider stakeholders for all of their outstanding work and dedication invested over the year.

Whilst maintaining its existing services, the organisation has been working to deliver its strategy of growth and development, to meet the growing levels of homelessness in our communities. This has included Open Door Scotland working to become an SQA accredited centre in order to deliver training and learning opportunities for young people and care workers, to develop their skills and experience.

In addition, it is recognised that there continues to be a lack of available affordable and suitable accommodation for rent in West Lothian. This has unfortunately led to more young people living in unsuitable temporary accommodation for prolonged periods of time. To respond to this challenge, Open Door Scotland have worked with local stakeholders to explore opportunities to acquire and repurpose under-utilised and vacant community assets with the view to transforming these into suitable accommodation. This is an opportunity that we are continuing to explore and develop.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (cont)

It is a truly exciting time for Open Door Scotland as we explore new ways to respond to the growing crisis of homelessness in our community.

Throughout the last financial year Open Door Scotland has performed effectively and efficiently, ensuring the highest quality support was provided to young people throughout West Lothian.

The organisation continues to adapt by developing new ways of working, providing staff members with IT equipment, moving where possible to paperless delivery with a blend of home and office working alongside increased face to face provision from the previous year to best maintain engagement with young people.

With the help of fundraising money and donations the organisation was able to provide:

- 400 Food parcels
- 325 cooked meals
- 40 Christmas hampers

We have also developed our partnership working with other agencies to improve opportunities for young people. Partnership working with Tesco has been beneficial for all throughout the year as we were picked by the shoppers in store to receive the community benefit fund which allowed us to improve the Moving into Your Own Home pack by increasing the number of packs that we can give out in the year.

We have worked with Skills Development Scotland to support young people to explore employment and volunteering opportunities and create CV's for potential employers.

We have partnered up with West Lothian College providing a contact at the college 1 day a week. Young people have commented that they have found this really useful having someone around to go to for advice and support during college time. Not having to leave the college with your worries and taking them home.

According to Food Diverse; Open Door has collected 422 donations over the year, this equates to 18231kg of food collected. This was used to provide healthy cooked meals and food parcels to the young people of West Lothian. These donations help towards reducing our carbon foot print by using the food instead of it going to landfill creating 58259Kg of CO2 savings.

The organisation was able to help by delivering

- 50 Bus tickets
- 30 Young people got help towards gas and electricity payments
- 10 Young people were given assistance with mobile data
- 30 Young people received shopping vouchers
- Starter packs were given to young people for their first tenancy, including microwave, Hoover, kettle, toaster, pots and frying pans, towels, iron, and light bulbs.

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DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (cont)

The organisation also raised its external profile using our social media and local press. Open Door Scotland continues to be an accredited Living Wage employer.

During the year 2022/23 it has been another busy and productive year for Open Door Scotland. The Craigshill Supported Accommodation has continued to provide much needed accommodation and support to 33 young people (15 males and 18 females). Whilst this service is available to young people up to aged 26, most were between the age bracket of 16 to 19-year-old.

With life getting back to normal after Covid19, young people have their move on options reinstated. The young people supported by this service achieved the following outcomes:

- 16 young people moved on to Open Door Scotland's Supported Flats service;
- 7 returned home to family;
- 4 moved into their own permanent tenancy
- 1 moved to a single tenancy supported flat with the Housing 1st
- 1 moved to rented property
- 3 young people were asked to vacate the service and support was picked up by Community Outreach Services
- 1 young people are still residing in accommodation.
- 1 moved to a WLC property
- 1 accessed housing from Find a Home Website
- 1 did not use the service

Many of the young people who are referred to the service come with their own challenges. Not only do we provide a safe place, but we also work with them to develop their practical skills and support them in all areas of their lives to achieve good positive outcomes.

The Supported Flats service has continued to excel in performance, on-going support has been provided to young people and the supported flats accommodate 16 young people at any one time. The service supported 24 young people during 2022/23 of which 14 were males and 10 females. 10 young people departed to various accommodations:

- 5 secured their own tenancy
- 3 moved in with family or friends,
- 1 unknown
- 14 still in the flats service
- 1 was accommodated at the Craigshill Supported Accommodation as it better suited their needs at the time.

ACHIEVEMENTS AND PERFORMANCE (cont)

Ongoing Impact

Open Door Scotland was granted funding through the Social Isolation and Loneliness fund which had a very positive impact on our service. We successfully managed to provide our young people with mobile phone top ups and grocery shopping vouchers. Each young person was supported by staff to successfully top up their mobile phones and each had a supported shop to buy a month's worth of food and toiletries. This was done in conjunction with a budget and meal plan to ensure the young people have the necessary independent living skills to better budget their finances, plan healthy meals and subsequently cook meals, to ensure they have all the tools they need when moving onto sustaining their own tenancies.

Employment, Education and Training

The supported flats have continued to develop partnerships with organisations to help support young people into employment, education and training. Open Door have continued their partnerships with the Grass Roots and Smart Works Foundation, who provide interview clothing and 1:1 coaching for interviews, to help further young people's chances to gain employment. 10 of our young people were able to successfully access this service. Open Door have also continued to work in partnership with West Lothian College, Access2Employment and Employability Scotland, supporting and helping young people to realise their potential and expand their professional and personal horizons. 6 of our young people gained full time employment, 11 of our young people gained places in further education and 2 of our young people were able to access training courses.

During 2022-23 the **Community Outreach Service** supported 258 young people and the following outcomes were achieved:

- 193 young people supported by the Outreach Service across West Lothian and 85 in college.
- 193 young people had 1-1 meetings with a support worker.
- 16 young people into Further education.
- 18 young people applied to Further education.
- 12 Employability Workshops delivered.
- 10+ Jewellery workshops delivered.
- 21 young people learned something new at workshops
- 2 young people attended an away day to Cyrennian Farm, Kirknewton
- 2 young people attended an educational/employability workshop and took part on a visit to the zoo identifying which careers/skills were needed at the enclosures.
- 33 young people attended interviews.
- 53 young people had a dedicated employability support worker.
- 40 referrals were made to community outreach.
- 53 young people with written live documents/action plans.
- 24 entered and sustained employment.
- 57 job applications completed.
- 13 young people completed certified training
- 1 young person entered a volunteering post.
- 29 young people received Community Care grants.
- 10 young people received Leaving Care grants to help set up a first tenancy.
- 10 young people received Chrome Note Pads and data packages from Connect Scotland.
- 33 young people received ASDA Vouchers.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (cont)

50 received Utility Top Ups.

130 young people received food parcels.

20+ young people supported to attend doctors, dentist or opticians.

5 young people attended meetings with Skills Development Scotland and an Outreach Service staff member.

External Beneficiaries who worked with the Outreach Service

West Lothian Council

Almond Housing

West Lothian college/Compass

Through Care After Care

Skills Development Scotland

Money Advice

Action for Children

Rock Trust

The Larder

Youth Action Project

Citizen Advice Bureau

Five Sister Zoo

Spark

Learning Link Scotland.

Smart Works and Grass Roots. Others.

Outreach Service Ongoing Impact

This service continues to support more young people year on. This is underpinned by the increasing levels of homeless young people, as well as strong links being developed with other Third Sector organisations and the aforementioned external beneficiaries.

In addition, the Service staff have joined various networks, including the West Lothian Employability Forum and the West Lothian Volunteer Network.

Levels of service users are going up, service delivery is evolving to meet the unique individual needs of the young people and working in partnership is increasing. All of which enhances service delivery, working practices and increases the broader support networks on offer to the young service users.

In conclusion, Open Door Scotland continues to reach out to the community to support young people experiencing homelessness and all it entails. Although the pandemic focussed landscape is gradually changing Open Door Scotland is mindful that young people are still facing challenges and we will continue to reach out to all 16-26 years facing homelessness whilst offering support where possible.

FINANCIAL REVIEW

The Statement of Financial Activities shows net income for the year before other recognised gains and losses of £113,386 (2022: £121,363). The total income amounted to £749,236 (2022: £718,598), of which £177,065 (2022: £133,110) was related to restricted projects and £572,171 (2022: £585,488) to unrestricted funds. At the balance sheet date the unrestricted reserves were £638,492 in surplus (2022: £500,368 surplus), with £262 (2022: £25,000) in restricted funds.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

Principal Funding Sources

The principal source of funding for the organisation comes from West Lothian Council and West Lothian Community Health and Care Partnership operated by West Lothian Council and NHS Lothian. Over the past year we have continued to develop and diversify our funding streams.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, being free reserves not tied up in fixed assets, at a level of six months running costs. Free reserves provide working capital to cover management administration and support costs as well as delays in funding or unexpected costs. At 31 March 2023, free reserves were £638,492 (2022: £490,356) thus the reserves policy has been met. The Board are happy that this is an acceptable level of reserves, given current economic uncertainty and have plans to invest these funds in the future growth of the charity.

Risk Management

The major risks to which the charity is exposed, as identified by the Directors, have been reviewed and systems have been established to mitigate these risks. A copy of the risk register is available within the Organisational Business Plan, however, in summary, three of our key risks at present and how the organisation plans to mitigate against them are listed below:

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

Key Risk	Reason	Action to Mitigate Risk
Cash flow and margins are not sufficient to meet day to day operating cost/or balance sheet liabilities leading to the charity falling into financial administration	The majority of the organisation's funding comes from West Lothian Council, losing some or all of the funding would have significant implications for Open Door Scotland as it would be unable to continue our service delivery within West Lothian.	<ul style="list-style-type: none"> • Reserves in place for statutory redundancy. • Develop a funding strategy to diversify funding streams and incorporate contingency planning • Secure three year plus funding contracts. • Positive constructive engagement with West Lothian Council regarding sustainability. • Financial performance is monitored through a two monthly accounts meetings by management and the board. • A value for money process is in place which includes initiatives to reduce operating costs.
Death or harm caused by failure to follow internal processes and procedures, particularly in relation to health and safety and safeguarding. Leading to loss of life, damaging publicity, criminal convictions and loss of business	<ul style="list-style-type: none"> • Accidents at work due to slips, trips and falls. • Acts of violence towards staff members. • Inappropriate use of Social Media. • A breach of personal data. • Any member being charged with a serious act. 	<ul style="list-style-type: none"> • Board and managers oversight to ensure arrangements for health and safety and safeguarding are monitored. • An incident management system is embedded and learning from incidents is cascaded. • Continued compliance and quality inspections take place. • Ongoing training • Up to date Insurance, HR advice and health and Safety advice
Business continuity affected by major internal or external event leading to an inability to provide services to service users.	<ul style="list-style-type: none"> • Difficulties in recruiting • Not having the appropriate IT • Without the appropriate structure and culture in place we may not reach our organisational goals • Changes to legislation can impact on the way we work. • Changes to employment law can change how the organisation conducts its operations. 	<ul style="list-style-type: none"> • Robust business continuity plans are in place, these plans were actively tested during the Covid 19 pandemic. • Data and systems can be accessed from multiple locations. • Specific local arrangements in place for specific service delivery sites. • Continuous staff development and a commitment to keep up to date with relevant legislation.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

PLANS FOR FUTURE PERIOD

During this year Open Door Scotland took part in a second programme with Pilotlight. In partnership with Morgan Stanley we were given the opportunity to design a bespoke information gathering tool, this will be used for years to come to help us track our future outcomes.

We have worked hard this year on building the right networks and organisations to help us to work towards ending homelessness. Our future plans are to gain community ownership of publicly owned land or buildings to provide additional living spaces.

Together with Business Gateway, Community Enterprise and Community Ownership Support Services we will develop a clear and inclusive model that will show our plans. We are currently engaged with West Lothian Council's Property Services, where we are in discussions regarding opportunities for Asset Transfers

To achieve our goals we will be developing a strategy for funding, which will also include money that Open Door has been protecting for this purpose.

We will continue to work on our recruitment, induction and retention processes to ensure that we are providing a high level of support.

We are in the process of applying to become an SQA centre. We plan to deliver an option of modules to help improve young people achieve their goals and aspirations. This will include pre employment, learning, education and employment.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Open Door Scotland has operated as a recognised charity in Scotland since 1987. The organisation was incorporated on 1 April 2008 and is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of Directors

The Directors of the charity, under the company's Articles, are known as members of the Board. Under the requirements of the Memorandum and Articles of Association the members of the Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting. Appointments are determined by skills gaps on the Board.

Directors' Induction and Training

An induction for new Directors and training opportunities are available to all Directors throughout the year.

Organisational Structure

The management of the organisation is the responsibility of the Management Committee. They meet on a bi-monthly basis along with the Chief Executive Officer of the organisation. All major decisions are made at these meetings.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont)

Key Management Personnel

The Directors consider the Board of Directors and the senior management team, as listed on page 13, to comprise the charity's key management personnel in charge of directing and controlling the charity on a day to day basis. The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings.

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

LEGAL & ADMINISTRATIVE INFORMATION

Charity Name:	Open Door Scotland (Formally Open Door Accommodation Project)	
Charity Registration Number:	SC008533	
Company Registration Number:	SC340356	
Directors:	Anthony Holloran David Greaves Suzanne McCulloch Vince Bowles Craig Meek Alexander Colling Jessica Proctor Mark Thorley Katarzyna Zduniak	Chair Vice Chair Treasurer to 13 December 2022 (Appointed 7 th April 2022) Treasurer from 13 December 2022 (Resigned 20 th October 2022) (Appointed 7 th April 2022) (Appointed 7 th April 2022)
Company Secretary:	David Greaves Mark Thorley	To 13 December 2022 From 13 December 2022
Senior Management:	Aileen Wilmott	
Key Management Personnel:	Aileen Wilmott Avril Mooney	Chief Executive Officer Service Manager
Principal Office and Registered Office:	Almondbank Centre Shiel Walk Livingston, EH54 5EH	
Senior Statutory Auditor:	Ingela Louise Presslie	
Independent Auditors:	Whitelaw Wells Chartered Accountants & Statutory Auditors 9 Ainslie Place Edinburgh, EH3 6AT	
Bankers:	The Royal Bank of Scotland plc 4 Almondvale South Livingston West Lothian, EH54 6NB	

OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors 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 departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the Directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by and authorised for issue by the board of directors on 9 November 2023 and signed on their behalf by:-



Mr A Holloran
Director

OPEN DOOR SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2023

Opinion

We have audited the financial statements of Open Door Scotland (Formally Open Door Accommodation Project) for the year ended 31 March 2023, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, Including FRS102 '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 charitable company's affairs as at 31 March 2023 and of its incoming resources and application of the 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 requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 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' (who are also directors of the company for the purposes of company law) 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 charitable company'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 in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

OPEN DOOR SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2023

Our responsibility is to read the other information and in connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 Report of the Trustees’;
- Proper 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

Responsibilities of Board

As explained more fully in the Statement of Board Responsibilities set out on page 13, the Trustees (who are also the directors of the company for the purposes of company law) 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 directors determine 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 directors are responsible for assessing the charitable company'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 directors either intend to liquidate the charitable company or 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 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

OPEN DOOR SCOTLAND

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2023

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:

Irregularities that result from fraud are inherently more difficult to detect than irregularities that result from error.

From enquiries of those charged with governance, it was determined that the risk of material misstatement from fraud was low with little scope for fraud to occur. Our audit testing is designed to detect material misstatements from fraud where there is not high level collusion.

Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; senior management meeting minutes were reviewed; internal controls were reviewed; and journals were reviewed. From this audit testing it was determined that the risk of material misstatement in this regard was low.

We carried out income and expenditure testing which was designed to identify any irregularities as a result of simple mistakes or human error. From this audit testing it was determined that the risk of material misstatement in this regard was low.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ingela Louise Presslie

Senior Statutory Auditor

for and on behalf of Whitelaw Wells, Statutory Auditor

Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

9 Ainslie Place

Edinburgh

EH3 6AT

9 November 2023

OPEN DOOR SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations	2	8,893	-	8,893	8,305
Charitable activities					
Lodging receipts		101,411	-	101,411	92,730
Grants for support of hostel & housing income	3	441,050	177,065	618,115	605,092
Resident receipts		6,020	-	6,020	4,423
Investments					
Bank interest receivable		3,289	-	3,289	70
Other	4	11,508	-	11,508	7,978
		<hr/>	<hr/>	<hr/>	<hr/>
Total Income		572,171	177,065	749,236	718,598
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities					
Regular charitable activities	5	440,087	195,763	635,850	597,235
		<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditure		440,087	195,763	635,850	597,235
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		132,084	(18,698)	113,386	121,363
Transfer		6,040	(6,040)	-	-
Reconciliation of funds:					
Total funds brought forward		500,368	25,000	525,368	404,005
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		638,492	262	638,754	525,368
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All income and expenditure is derived from continuing operations.

There are no gains or losses other than those shown above.

The notes on pages 21 to 32 form an integral part of these financial statements

OPEN DOOR SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		22,305		10,012
Current assets					
Debtors	10	15,229		38,087	
Cash at bank and in hand		772,505	779,260		
Cash at bank and in hand held as agent		141,145	-		
			<u>913,650</u>	<u>779,260</u>	
			928,879	817,347	
Creditors: amounts falling due within one year	11	(199,964)		(183,653)	
			<u>728,915</u>	<u>633,694</u>	
Net current assets					
Creditors: amounts falling due After more than one year	12		(112,466)		(118,338)
			<u>638,754</u>	<u>525,368</u>	
Net assets					
Funds					
Unrestricted funds					
General funds	14		638,492		500,368
Restricted funds	14		262		25,000
			<u>638,754</u>	<u>525,368</u>	

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements were approved and authorised for issue by the Directors on 9 November 2023 and signed on their behalf by:-



Mr A Holloran
Director
Company No: SC340356

The notes on pages 21 to 32 form an integral part of these financial statements

OPEN DOOR SCOTLAND

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	149,133	261,270
	<u> </u>	<u> </u>
Cash flows from investing activities:		
Interest income	3,289	70
Purchases of plant property and equipment	(18,032)	-
Proceeds on sale of plant property and equipment	-	800
	<u> </u>	<u> </u>
Net cash (used by)/provided investing activities	(14,743)	870
	<u> </u>	<u> </u>
Change in cash and cash equivalents in the year	134,390	262,140
Cash and cash equivalents at the beginning of the year	779,260	517,120
	<u> </u>	<u> </u>
Cash and cash equivalents at the end of the year	913,650	779,260
	<u> </u>	<u> </u>
Reconciliation of net income to net cash flow from operating activities		
Net income for the year (as per the Statement of Financial Activities)	113,386	121,363
Adjustments for:		
Depreciation charge	5,739	6,655
Loss on disposal	-	112
Interest income	(3,289)	(70)
Decrease/(increase) in debtors	22,858	(3,267)
Increase/(decrease) in creditors	10,439	(13,523)
WLC funds held on behalf of partners	-	150,000
	<u> </u>	<u> </u>
Net cash provided by operating activities	149,133	261,270
	<u> </u>	<u> </u>
Analysis of cash and cash equivalents		
Cash in hand	2,945	2,944
Instant access bank accounts	769,560	776,316
Instant access bank accounts held as agent	141,145	-
	<u> </u>	<u> </u>
Total cash and cash equivalents	913,650	779,260
	<u> </u>	<u> </u>

Analysis of Net debt	1 April		Other non	31 March
	2022	Cashflow	Cash	2023
	£	£	£	£
Cash	779,260	134,390	-	913,650
Pension crystallisation creditor – due 1 Year	(9,422)	9,422	(9,421)	(9,421)
Pension crystallisation creditor – due after 1 year	(118,338)	-	5,872	(112,466)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	651,500	143,812	(3,549)	791,763
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

1.1 Basis of preparation and statement of compliance

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to these financial statements. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard 102 (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity under FRS102.

The directors consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The directors going concern assessment covers a period of at least 12 months from the date of signing of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

1.2 Fund accounting

Funds are classified as either restricted or unrestricted funds, defined as follows:-

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Directors in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Directors for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Directors' discretion to apply the fund.

1.3 Income recognition

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applicable to particular categories of income:

Donations

Donations are included in full in the Statement of Financial Activities when they are receivable.

Lodging and Residents' Receipts

Lodging and residents' receipts are included in the Statement of Financial Activities when receivable.

Grants

Grant income from service level agreements is accounted for as the charity earns the right to consideration by its performance.

Grant income where entitlement is not conditional on delivery of a specified level of service are recognised when the charity becomes unconditionally entitled to the grant.

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (cont)

1.3 Income recognition (cont)

Deferred Income

Deferred income represents amounts received in this period but relating to resources in the future periods and is released to incoming period for which it has been received.

1.4 Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. These are allocated between charitable expenditure and Governance costs.

The charity is not registered for VAT and, accordingly, expenditure is shown gross of irrecoverable VAT.

Charitable expenditure is incurred in direct pursuance of the Charity's principal objects and as set out in the Directors' Annual Report.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the charity's programmes and activities. These costs include the expenses of Board meetings, the statutory audit and legal and professional fees. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 5.

1.5 Pensions

The charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

1.6 Financial Instruments

Financial instruments comprise financial assets and financial liabilities which are recognised when the company becomes a party to the contractual provisions of the instrument. Financial instruments are classified as "basic" in accordance with FRS102 and are accounted for at amortised cost using the effective interest method. The effective interest rate is the rate that exactly discounts estimated future cash flows over the life of the financial assets or liability to the net carrying amount on initial recognition. Discounting is not applied to short-term receivables and payables, where the effect is immaterial. Financial assets comprise cash, grants receivable and other debtors. Financial liabilities comprise other creditors and accruals.

1.7 Tangible Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment -	25% straight line
Fixtures & fittings -	20% - 50% straight line
Hostel equipment -	20% straight line

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies (cont)

Furniture and fittings relating to the hostel and outreach accommodation are expensed in the year incurred on the basis that the useful economic life is less than one year.

1.8 Leasing

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

1.10 Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Gifts in Kind

The charity receives benefits from gifts in kind, which have not been recognised as the Trustees consider it is not practicable to quantify their value and they are not thought to be material to the financial statements.

1.13 Critical judgements and estimates

In preparing the financial statements, directors make estimates and assumptions which affect reporting results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Critical judgements made in preparing these financial statements comprise; the timing of recognition of income in accordance with Charities SORP FRS102, the discount rate utilised when calculating the net present value of the long term pension crystallisation creditor, the applicability of the estimated useful lives of fixed assets used to calculate the period over which depreciation is applied, review of fixed assets for impairment or obsolescence and the assessment of leases to determine whether the risks and rewards of ownership remain with the lessor or are transferred to the charity.

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

2. Donations

	2023	2022
	£	£
The Neighbourghly	2,000	-
Groundwork UK	1,440	-
Beaverbrooks Charitable Trust	1,800	-
Arnold Clark Community	-	1,000
Ponton House Trust	-	1,980
Persimmon Community Champions	-	1,000
Other donations < £1,000	3,653	4,325
	8,893	8,305
	8,893	8,305

Income from donations was £8,893 (2022: £8,305) of which £8,893 (2022: £8,305) was unrestricted and £Nil (2022: £Nil) was restricted.

3. Grants

	2023	2022
	£	£
West Lothian Community Health and Care Partnership	274,806	274,806
West Lothian Council Supporting People	164,504	179,195
West Lothian Council Long-Term Unemployment Programme	11,666	-
West Lothian Council Covid Support	-	8,879
West Lothian Council Young Person's Guarantee third sector fund	15,746	17,395
West Lothian Council – Wellbeing fund	-	7,000
Albert Hunt Trust	-	3,000
The Robertson Trust	14,500	14,500
Youth Link Scotland – Spring Fund	1,000	-
Youth Link Scotland – Winter Fund	-	2,000
Youth Link Scotland – Social Isolation and Loneliness Fund	740	3,550
Crisis UK – Best Practice Grant Programme	-	25,000
Bank of Scotland Foundation	34,203	31,094
Scottish Government – Outreach Service	94,560	35,223
DWF Foundation	-	3,450
West Lothian Council – Winter Protection Fund	6,390	-
	618,115	605,092
	618,115	605,092

Income from grants was £618,115 (2022: £605,092) of which £441,050 (2022: £474,880) was unrestricted and £177,065 (2022: £130,212) was restricted.

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

4. Other		
	2023	2022
	£	£
Student placement income	9,936	7,978
Other income	1,572	-
	<hr/>	<hr/>
	11,508	7,978
	<hr/> <hr/>	<hr/> <hr/>

Income from other was £11,508 (2022: £7,978) of which £Nil (2022: £2,898) was restricted and £11,508 (2022: £5,080) was unrestricted.

5. Expenditure		
	2023	2022
	£	£
Providing support to homeless young people:-		
Staff costs (Note 7)	492,821	469,539
Premises costs	39,501	27,792
Running costs	73,393	78,299
Motor and travel costs	5,876	3,726
<u>Support costs</u>		
Legal & professional fees	4,550	207
Depreciation	5,739	6,655
Interest and finance charges	4,150	4,286
Governance costs	9,820	6,619
Loss on disposal	-	112
	<hr/>	<hr/>
	635,850	597,235
	<hr/> <hr/>	<hr/> <hr/>

Further analysis of the charitable activities is not provided as the directors believe the charity only has one main activity.

Expenditure was £635,850 (2022: £597,235) of which £440,087 (2022: £470,810) was unrestricted and £195,763 (2022: £126,425) was restricted.

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

6. **Net Income for the Year**

	2023	2022
	£	£
This is stated after charging:		
Depreciation	5,739	6,655
Auditor's remuneration – audit fees - current auditor	5,100	4,740
Auditors' remuneration – non-audit fees - current auditor	840	780
Operating lease	9,058	10,014
	<u> </u>	<u> </u>

7. **Staff Numbers and Costs**

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and salaries	439,082	406,939
Social Security costs	35,245	31,317
Pension costs	6,289	5,795
Agency staff	10,619	23,407
Other staff costs	1,586	2,081
	<u> </u>	<u> </u>
	492,821	469,539
	<u> </u>	<u> </u>

The average number of employees, on a head count basis, during the year was:-

2023	2022
No	No
20	19
<u> </u>	<u> </u>

The charity considers its key management personnel comprise the CEO and Service Manager. The total employment benefits including employer pension contributions of the key management personnel was £80,961 (2022: £84,739). No employee had emoluments of more than £60,000 during either the current or previous year.

8. **Related Party Transactions and Directors' Emoluments**

No one individual had control of the charity during the year. No directors received remuneration (2022: no directors) during the year. This is permitted under the Articles of Association for their role as key management personnel. No directors were reimbursed expenses during the current or previous years.

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

9. Tangible Fixed Assets

	Computer Equipment £	Fixtures Fittings & Equipment £	Total £
Cost			
At 1 April 2022	19,535	9,140	28,675
Additions	18,032	-	18,032
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	37,567	9,140	46,707
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2022	11,617	7,046	18,663
Charge in the year	4,884	855	5,739
Disposal	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2023	16,501	7,901	24,402
	<hr/>	<hr/>	<hr/>
Net Book Value			
At 31 March 2023	21,066	1,239	22,305
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	7,918	2,094	10,012
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. Debtors

	2023 £	2022 £
Grants receivable	-	25,000
Prepayments and accrued income	15,229	12,787
Other debtors	-	300
	<hr/>	<hr/>
	15,229	38,087
	<hr/> <hr/>	<hr/> <hr/>

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

11. Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	27,389	2,996
Other creditors	76	1,438
Funds held as agent 'Return of Children to West Lothian' PSP	140,766	150,000
Accruals	21,215	18,630
Pension	1,097	1,168
Pension crystallisation creditor	9,421	9,421
	<hr/>	<hr/>
	199,964	183,653
	<hr/>	<hr/>

Funds held as agent

	2023	2022
	£	£
Opening balance	150,000	-
Income received from West Lothian Council	-	150,000
Paid to partners	(3,586)	-
Paid to Open Door Scotland	(5,648)	-
	<hr/>	<hr/>
	140,766	150,000
	<hr/>	<hr/>

Included in creditors is £140,766 of funding from West Lothian Council in respect of 'Return of Children to West Lothian' PSP arrangement. At the balance sheet date £392 was due to Open Door Scotland and £380 was due to other partners.

12. Creditors: amounts falling due after one year	2023	2022
	£	£
Pension crystallisation creditor	112,466	118,338
	<hr/>	<hr/>
	112,466	118,338
	<hr/>	<hr/>

13. Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 March 2023 are represented by:			
Tangible fixed assets	22,305	-	22,305
Current assets	928,617	262	928,879
Current liabilities	(199,964)	-	(199,964)
Pension liability due after one year	(112,466)	-	(112,466)
	<hr/>	<hr/>	<hr/>
	638,492	262	638,754
	<hr/>	<hr/>	<hr/>

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of Net Assets Between Funds (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	10,012	-	10,012
Current assets	792,347	25,000	817,347
Current liabilities	(183,653)	-	(183,653)
Pension liability due after one year	(118,338)	-	(118,338)
	<hr/>	<hr/>	<hr/>
	500,368	25,000	525,368
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

14. Movement in Funds

	1 April 2022 £	Income £	Expend- iture £	Transfers £	Gains/ (Losses) £	31 March 2023 £
Restricted funds:						
Outreach Service	25,000	170,675	(195,675)	-	-	-
Return of Children To West Lothian	-	6,390	(88)	(6,040)	-	262
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	25,000	177,065	(195,763)	(6,040)	-	262
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Unrestricted funds:						
General Fund	628,127	572,171	(436,537)	(3,381)	-	760,380
Pension crystallisation Fund	(127,759)	-	(3,550)	9,421	-	(121,888)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	500,368	572,171	(440,087)	6,040	-	638,492
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	525,368	749,236	(635,850)	-	-	638,754
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Purpose of restricted funds:

Outreach Service – funding from The Robertson Trust, West Lothian Development Trust, Foundation Scotland, Social care funding and Scottish Government to support outreach work in the local community with young people.

OPEN DOOR SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

14. Movement in Funds (cont)

Purpose of restricted funds:

Return of Children to West Lothian Fund – Open Door Scotland is acting as agent for £150,000 of funding from West Lothian Council under a PSP agreement, the key objective being to reduce the number of West Lothian Young People in Out of Authority Placements. The income and expenditure in Open Door Scotland’s accounts represents its element of the project only. Transfers represents expenditure related to this project incurred in the unrestricted fund.

Pension crystallisation fund – this relates to the discounted creditor that is due in relation to the defined benefit pension scheme following agreement with the pension provider (see note 18). The transfer to general funds represents expenditure paid for from general funds.

	1 April 2021 £	Income £	Expend- iture £	Transfers £	Gains/ (Losses) £	31 March 2022 £
Restricted funds:						
Outreach Service	18,315	126,110	(119,425)	-	-	25,000
Health & Wellbeing	42,187	7,000	(7,000)	(42,187)	-	-
	_____	_____	_____	_____	_____	_____
Total restricted funds	60,502	133,110	(126,425)	(42,187)	-	25,000
	_____	_____	_____	_____	_____	_____
Unrestricted funds:						
General Fund	476,962	585,488	(467,088)	32,765	-	628,127
Pension crystallisation Fund	(133,459)	-	(3,722)	9,422	-	(127,759)
	_____	_____	_____	_____	_____	_____
Total unrestricted funds	343,503	585,488	(470,810)	42,187	-	500,368
	_____	_____	_____	_____	_____	_____
Total funds	404,005	718,598	(597,235)	-	-	525,368
	=====	=====	=====	=====	=====	=====

Health and wellbeing project – funding received from Nationwide Community Fund to fund a health and wellbeing Officer to provide support to the young people using the charities services. The transfer in year ended 31 March 2022 to general funds represents expenditure paid for from general funds in the previous year.

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NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

15. **Financial Commitments**

At 31 March 2023 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	Building 2023 £	Office Equipment 2023 £	Building 2022 £	Office Equipment 2022 £
Expiring:				
Within one year	1,891	1,181	1,891	-
Between one and five years	-	1,673	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16. **Company Limited by Guarantee**

The charitable company has no share capital as it is a company limited by guarantee.

17. **Taxation**

As a recognised charitable body, the charity is exempt from corporation tax on its charitable activity.

18. **Pensions and Other Post-Retirement Benefit Commitments**

Defined Contribution Pension Scheme

The charity participates in a defined contribution pension scheme run by NEST. The charity's contribution to this scheme is 3% of participants' salaries which is charged to the Statement of Financial Activities in the year to which the payment relates. This scheme is open to all qualifying employees.

Defined contribution	2023 £	2022 £
Contributions payable by the company for the year	6,289	5,700
	<u> </u>	<u> </u>

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NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2023

18. Pensions and Other Post-Retirement Benefit Commitments (cont)

Defined Benefit Pension Scheme

Until November 2018 the company participated in the Lothian Pension Fund (“The Scheme”) that provides benefits based on final pensionable pay (i.e. defined benefit scheme). As disclosed in note 14 the company has crystallised the pension liability therefore the resulting creditor recognised in these accounts is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Contribution payment schedule – net present value

<i>Payment date</i>	<i>Actual payment due</i>	<i>Net present value</i>
	<i>(£'s)</i>	<i>(£'s)</i>
01-Jul-23	9,421	9,147
01-Jul-24	9,421	8,880
01-Jul-25	9,421	8,622
01-Jul-26	9,421	8,370
01-Jul-27	9,421	8,127
01-Jul-28	9,421	7,890
01-Jul-29	9,421	7,660
01-Jul-30	9,421	7,437
01-Jul-31	9,421	7,220
01-Jul-32	9,421	7,010
01-Jul-33	9,421	6,806
01-Jul-34	9,421	6,608
01-Jul-35	9,421	6,415
01-Jul-36	9,421	6,228
01-Jul-37	9,421	6,047
01-Jul-38	9,421	5,871