OPEN DOOR SCOTLAND
(Formally Open-Door Accommodation Project)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Charity No: SC008533
Company No: SC340356

Open Door Scotland

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

OPEN DOOR SCOTLAND

FOR THE YEAR ENDED 31 MARCH 2022

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OPEN DOOR SCOTLAND

DIRECTORS' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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 2022.

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.

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 Accomodation:

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.

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.

Fundraising 21/22
In response to growing demand, during 2021/22 Open Door Scotland was successful in obtaining further funding and was able to appoint a dedicated Health and Wellbeing Officer along with a Financial Inclusion Officer and later in the year an Employability Officer. Key successes were:

- £129,790 from the Scottish Governments Third Sector Homelessness Fund over two years towards the running of the Community Outreach Service.
- £155,470 from the Bank of Scotland Foundation Invest Fund over five years to deliver a Financial Inclusion Project.
- £17,395 from the Scottish Governments Young Persons Guarantee Fund towards the employability element of the Community Outreach Service.
- £25,000 from Crisis towards the employability element of the Community Outreach Service.
- £7,000 from the Communities Mental Health & Wellbeing Fund administered by West Lothian Voluntary Gateway towards the Health and Wellbeing element of the Community Outreach Service.

In addition to this, additional funding was secured from several smaller Trust Funds including The Ponton Trust (£1,980), The Albert Hunt Trust (£3,000) and DWF (£3,450).

Throughout the year staff have also taken on the challenge of fundraising and have been successful in securing funding from the following funders:

- Youthlink Scotland: £3,550 and £2,000
- EVOC vaccine fund: £500
- Arnold Clark: £1,000
- Learning Link: £2,898

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.

During Covid 19 pandemic the organisation continued to accommodate Social Work students which involved some remote working with face-to-face meetings within a safe environment.

ACHIEVEMENTS AND PERFORMANCE

Change of name:
It has been an unprecedented year of change and challenge for the organisation, staff and our young people as all readjusted to life beyond the Covid-19 health emergency. Throughout the pandemic our organisation, more than ever, remained open and committed to delivering its essential accommodation and support services to young people experiencing or at risk of homelessness. For many young people hardship and isolation became more acute as a consequence of the various lockdowns and restrictions which had been reflected in the complexity of their challenges faced. Through the outstanding commitment, dedication and creativity of our leadership and staff teams we have been able to respond to the unprecedented challenge providing a reliable and vital lifeline for young people.

Despite these challenges the leadership team have developed the organisation's strategy for the next three years, working with external consultants from Pilotlight and wider stakeholders. The strategy builds upon the positive work already achieved and focuses on creating sustainable growth through four key pillars: our team; positive change; reach people and continuous improvement. As part of this strategy, the organisation has recruited three new Board Members and established a number of sub-groups to enhance good governance and control. Moreover, the organisation's name has been refreshed to Open Door Scotland allowing us to support young people beyond West Lothian.

There has been significant pressure on the organisation's finances and operating costs over the last year arising from the global energy crisis; high inflation and external funding uncertainty which are expected to continue in the coming period. The energy costs alone, to maintain our accommodation services, have already increased by more than 100% over recent months with further increases expected before the coming winter. The leadership team are all too aware that the rising cost pressures are also being felt by our staff and the young people we support. In response we have been looking at meaningful and tangible ways to support our staff and young people through the cost of living crisis. However, without an equal increase to our income the rising operating costs will apply pressures on the organisation's finances which have become constrained in recent years following a reduction to our core funding from our main funder West Lothian Council and the Health and Social Care Partnership.

Nevertheless if there is anything that the past few years have taught us it is that through creative leadership, resilience and a willingness to embrace change, we remain ready to rise to any challenge to support and improve the lives of those young people most in need in our community.

2021/2022 brought challenges, in the engagement of volunteers as a result of the organisation's priority to mitigate the risk of any spread of the Covid 19. The decision was therefore taken to only facilitation one volunteer. An ex-resident returned and offered to run a photography class. This was mostly undertaken outdoors which gave the young people a great opportunity to explore and capture memories around Livingston.

ACHIEVEMENTS AND PERFORMANCE (cont)

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 high standards of care and support are reflected in the 'very good' assessment by the Care Inspectorate following an unannounced visit.

Due to the ongoing Covid 19 pandemic, 2021 – 2022 was another challenging year for Open Door Scotland and the young people, but remarkably the organisation was able to maintain its services throughout whilst delivering a number of areas of growth.

The organisation continued 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:

- 800 Food parcels
- 520 Cooked meals
- 45 Christmas hampers
- 45 Cleaning packs

We have also developed our partnership working with other agencies to improve opportunities for young people. The Larder have provided funded work experience placements in partnership with Employability Scotland, including barista training and 15 of our young people have been involved in this. We have worked with SDS to support young people to explore employment and volunteering opportunities and create CV's for potential employers.

Our most recent partnership with Smart works and grassroots has allowed us to further prepare Young People for employment. They have provided 1:1 coaching prior to interview along with appropriate interview clothing to increase young people's confidence and chances of employment.

According to Food Diverse; Open Door has collected 313 donations over the year, this equates to 11,084kg 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 35,577 of CO2 savings.

The organisation was able to help by delivering

- 90 Bus tickets
- 60 Young people got help towards gas and electricity payments
- 35 Young people were given assistance with mobile data
- 50 Young people received shopping Vouchers
- Starter packs were given to young people for their first tenancy, including microwave, hoover, kettle, toaster, iron, and light bulbs.

The organisation continued with a safe office environment–a robust cleaning routine, PPE, hand sanitiser stations, safety screens and weekly twice testing.

ACHIEVEMENTS AND PERFORMANCE (cont)

The organisation also raised its external profile by the use of our social media and local press. Open Door Scotland became an accredited Living Wage employer.

2021/22 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 50 young people (26 males and 24 females). Whilst this service is available to young people up to aged 26, most were in the 16 – 19 age group. The service accommodated two more young people than the previous year as a direct result of the Covid 19 pandemic being eased, with young people having their move on options reinstated. The young people supported by this service achieved the following outcomes:

- 18 young people moved on to Open Door Scotland's Supported Flats service;
- 11 returned home to family;
- 1 moved on to a single tenancy supported flat with the Rock Trust;
- 6 moved on to WLC shared Temp Tenancy
- 1 secured their own tenancy; and
- 7 young people vacated the accommodation service (but were offered support from our Community Outreach Service).
- 6 young people are still within in accommodation.

The Supported Flats service has continued to perform well, continuing to support and accommodate 16 young people at any one time. The service supported 40 young people during 2021/22 of which 21 were males and 19 females. 35 young people departed to various accommodations:

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

ACHIEVEMENTS AND PERFORMANCE (cont)

Due to the Covid 19 pandemic young people have been supported for a longer period of time, therefore our numbers were reduced. A more intense level of support was offered during this period.

During this year, 7 young people struggled to maintain their accommodation due to a multitude of different circumstances. As an organisation we strive to the best of our abilities to support young people to stay and maintain their place within the Craigshill Supported Accommodation Service, where enhanced support could be provided particularly in relation to gate keeping and sustaining their tenancy. These seven young people were either provided with accommodation in our Supported Flats or offered support from our Community Outreach Service.

The key challenge, as in previous years has been supporting those young people with drug/alcohol misuse, poor mental health and wellbeing. The cost-of-living crisis following the withdrawal of the additional uplift payments for those people in receipt of benefits is an increasing challenge. We foresee this having a financial impact on the young people we support. The service has benefited greatly by being able to work closely with the Community Outreach Service, providing much needed additional support to residents in relation to employability, Health & Wellbeing, Financial inclusion and resettlement support when they move on from the accommodation services.

Our Community Outreach Service has continued to develop the services that delivers to young people who are either homeless or at risk of homelessness or are receiving resettlement support in their first tenancy.

In 2021-22 the Community Outreach Service have supported over 130 young people and the following outcomes were achieved;

- Strong relationships have been established with referring partners.
- Support with young people allowed for realistic goals to be set & progress measured.
- 12 Health & Wellbeing Activities were facilitated including cycling, walking, dance, cooking, photography, art and gym sessions
- Every young person was registered with a GP
- 25 young people were linked in with the Advice Shop
- 49 young people were supported with utility top ups
- 131 food parcels were delivered
- 36 young people moved to or were supported to sustain their permanent tenancy
- 76 young people accessed contraception packs & sexual health advice.
- Smoking cessation was promoted across the service
- 28 young people reported an improvement in their mental health during their engagement with the service

ACHIEVEMENTS AND PERFORMANCE (cont)

- 73 young people were supported to improve relationships and reduce conflict with family members and 12 young people returned to the family home.
- 61 young people were supported at the initial stages of the employability pathway.
- 38 young people entered or sustained employment.
- 13 Young people engaged in a full time college course
- 11 young people participated in employment related training.
- 126 young people were supported with budgeting their finances
- 20 young people were supported to open a bank account

In conclusion, staff across all Open Door Scotland Services have continued to work tirelessly to ensure that young people receive the help and support they need, despite working in what has continued to be a challenging time for all.

Ongoing impact

Staff have continued to work with young people to develop collaborative support plans, taking into account each young person's current circumstances and support needs. Working with the young people we have been able to develop individual plans and identify specific areas for support. These have included; budgeting support, supported cleans, day to day living support, healthy living, and meaningful use of time, drug & alcohol support. This has allowed us to better prepare young people for independent living, giving them the tools they need to sustain their tenancy beyond Open Door support.

Staff have developed partnerships with organisations to help support young people into the world of work and improve opportunities. The Larder have provided funded work experience placements in partnership with Employability Scotland, including barista training, and 15 of our young people have been involved in this. We have worked with SDS to support young people to explore employment and volunteering opportunities and create CV's for potential employers. Our most recent partnership with Smart works and Grassroots has allowed us to further prepare young people for employment. They have provided 1:1 coaching prior to interview, along with appropriate interview clothing to increase young people's confidence and chances of employment.

ILF (Independent learning fund)

Following on from last year's successful ILF applications, staff have continued to support young people to complete application and provide supporting letters advocating for the individuals.

In 2021/2022 we had 11 successful applications ranging from around £1,800 up to £3,000. The funding granted has been for; driving lessons, art and craft supplies, bikes, technology devices, start-up kits for new businesses, clothing, passports and many other life changing things for the young people.

These successful applications have further allowed young people to tackle their feelings of isolation and mental health struggles and integrate themselves back in to the wider community. For many young people the use of driving lessons, clothing and starter kits has opened up a new world of work and many more opportunities for employment.

ACHIEVEMENTS AND PERFORMANCE (cont)

The Chief Executive Officer and the Board of Directors are committed to looking further to develop services, building upon the positive work already achieved in diversifying the various funding streams. The organisation continues to play a key role working hard as part of West Lothian's Homelessness Public Social Partnership to look at how housing service and support provision for young vulnerable people best meets the needs of young people in the area, ensuring it plays a valuable part in this. In addition, the organisation is taking an agile approach to the ongoing Covid 19 pandemic as detailed below as part of its ongoing risk management plan. While the safeguarding measures implemented by the organisation has had a positive outcome, its services have had to quickly adapt and evolve to new Covid secure work practices.

FINANCIAL REVIEW

The Statement of Financial Activities shows net income for the year before other recognised gains and losses of £121,363 (2021: £130,494). The total income amounted to £718,598 (2021: £653,962), of which £133,110 (2021: £63,231) was related to restricted projects and £585,488 (2021: £590,731) to unrestricted funds. At the balance sheet date the unrestricted reserves were £500,368 in surplus (2021: £343,503 surplus), with £25,000 (2021: £60,502) in restricted funds.

Principal Funding Sources

The principal source of funding for the Project 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 2022, free reserves were £490,356 (2021: £325,924) which is higher than target £300,000. 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 the organisations plans to mitigate against them are listed below:

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.	• 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	• 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.	• 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.
Business continuity affected by major internal or external event leading to an inability to provide services to service users.	• 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.	• 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.

PLANS FOR FUTURE PERIOD

Securing long term financial sustainability continues to be a key focus. The organisation will continue to review its staffing structure ensuring it has the right people in the right roles. The organisation is committed to continuing to train its staff to provide the best support possible to the young people. Additionally, to implement a workable business plan, with clear objectives and how the organisation intends to meet these.

To take lessons learned through a difficult period and to continue using systems that have been put in place such as remote working, communicating with young people through social media and working towards a paperless organisation

Securing funding to further develop the range of existing projects is also vitally important going forward, to grow and develop the organisation.

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 Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a year 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.

Key Management Personnel

The Directors consider the Board of Directors and the senior management team, as listed on page 12, 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.

LEGAL & ADMINISTRATIVE INFORMATION

Charity Name:	Open Door Scotland (Formally Open Door Accommodation Project)	
Charity Registration Number:	SC008533	
Company Registration Number:	SC340356	
Directors:	Anthony Holloran	Chair
	David Greaves	Vice Chair Treasurer from 3rd February 2022
	Fraser Laird	Treasurer (Resigned on 6th May 2021)
	Vince Bowles	
	Craig Meek	
	Kathy Grant	(Resigned 2nd April 2022)
	Alexander Colling	(Appointed 8th April 2021)
	Jessica Proctor	
	Suzanne McCulloch	(Appointed 7th April 2022)
	Mark Thorley	(Appointed 7th April 2022)
	Katarzyna Zduniak	(Appointed 7th April 2022)
Company Secretary:	David Greaves	
Senior Management:	Aileen Wilmott	
Key Management Personnel:	Aileen Wilmott	Chief Executive Officer
	Avril Mooney	Service Manager
	Audrey Heron	Service Manager (resigned 17 September 2020)
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	

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 20 October 2022 and signed on their behalf by:-

Mr A Holloran
Director

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Open Door Scotland (Formally Open Door Accommodation Project) for the year ended 31 March 2022, 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 2022 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.

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:

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

20 October 2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income and endowments from:					
Donations	2	8,305	-	8,305	10,085
Charitable activities					
Lodging receipts		92,730	-	92,730	92,009
Grants for support of hostel & housing income	3	474,880	130,212	605,092	542,792
Resident receipts		4,423	-	4,423	4,730
Investments					
Bank interest receivable		70	-	70	166
Other	4	5,080	2,898	7,978	4,181
Total Income		585,488	133,110	718,598	653,963
Expenditure on:					
Charitable activities					
Regular charitable activities	5	470,810	126,425	597,235	523,469
Total Expenditure		470,810	126,425	597,235	523,469
Net movement in funds		114,678	6,685	121,363	130,494
Transfer		42,187	(42,187)	-	-
Reconciliation of funds:					
Total funds brought forward		343,503	60,502	404,005	273,511
Total funds carried forward		500,368	25,000	525,368	404,005

All income and expenditure is derived from continuing operations.
There are no gains or losses other than those shown above.
The notes on pages 20 to 31 form an integral part of these financial statements

OPEN DOOR SCOTLAND

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		10,012		17,579
Current assets					
Debtors	10	38,087		34,820	
Cash at bank and in hand		779,260		517,120	
		817,347		551,940	
Creditors: amounts falling due within one year	11	(183,653)		(41,476)	
Net current assets			633,694		510,464
Creditors: amounts falling due After more than one year	12		(118,338)		(124,038)
Net assets			525,368		404,005
Funds					
Unrestricted funds					
General funds	14		500,368		343,503
Restricted funds	14		25,000		60,502
			525,368		404,005

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 20 October 2022 and signed on their behalf by:-

Mr A Holloran
Director
Company No: SC340356

The notes on pages 20 to 31 form an integral part of these financial statements

OPEN DOOR SCOTLAND

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by operating activities	261,270	132,603
Cash flows from investing activities:		
Interest income	70	166
Purchases of plant property and equipment	-	(14,719)
Proceeds on sale of plant property and equipment	800	-
Net cash provided/(used by) investing activities	870	(14,553)
Change in cash and cash equivalents in the year	262,140	118,050
Cash and cash equivalents at the beginning of the year	517,120	399,070
Cash and cash equivalents at the end of the year	779,260	517,120
Reconciliation of net income to net cash flow from operating activities		
Net income for the year (as per the Statement of Financial Activities)	121,363	130,494
Adjustments for:		
Depreciation charge	6,655	5,662
Loss on disposal	112	-
Interest income	(70)	(166)
(Increase) in debtors	(3,267)	(12,059)
Increase in creditors	(13,523)	8,672
WLC funds held on behalf of partners	150,000	-
Net cash provided by operating activities	261,270	132,603
Analysis of cash and cash equivalents		
Cash in hand	2,944	2,937
Instant access bank accounts	776,316	514,183
Total cash and cash equivalents	779,260	517,120

Analysis of Net debt	1 April 2021 £	Cashflow £	Other non Cash £	31 March 2022 £
Cash	517,120	262,140	-	779,260
Pension crystallisation creditor – due 1 Year	(9,421)	9,421	(9,422)	(9,422)
Pension crystallisation creditor – due after 1 year	(124,038)	-	5,700	(118,338)
	383,661	271,561	(3,722)	651,500

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 charity's ability to continue as a going concern. The Directors' going concern assessment includes the expected impact of COVID-19 to the charity for a period of at least 12 months from the date of signing of these financial statements. Accordingly the Directors are therefore satisfied that it is appropriate that the financial statements are prepared on the 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 Receipts
Lodging 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.

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. Accounting Policies (cont)

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

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.

2. Donations

	2022	2021
	£	£
Arnold Clark Community	1,000	-
Ponton House Trust	1,980	-
Persimmon Community Champions	1,000	-
Other donations < £1,000	4,325	10,085
	8,305	10,085

Income from donations was £8,305 (2021: £10,085) of which £8,305 (2021: £10,085) was unrestricted and £Nil (2021: £Nil) was restricted.

3. Grants

	2022	2021
	£	£
West Lothian Community Health and Care Partnership	274,806	274,806
West Lothian Council Supporting People	179,195	179,194
West Lothian Council Covid Support	8,879	5,060
West Lothian Council Voluntary Organisation Modernisation And Improvement Fund	-	8,000
West Lothian Development Trust	-	25,000
West Lothian Council Young Person's Guarantee third sector fund	17,395	-
West Lothian Council – Wellbeing fund	7,000	-
Albert Hunt Trust	3,000	-
The Robertson Trust	14,500	14,500
Youth Link Scotland – Winter Fund	2,000	2,500
Youth Link Scotland – Social Isolation and Loneliness Fund	3,550	2,500
Foundation Scotland	-	9,956
Social Care Funding	-	9,275
Screwfix Foundation	-	2,000
Government Small Business Grant	-	10,000
Crisis UK – Best Practice Grant Programme	25,000	-
Bank of Scotland Foundation	31,094	-
Scottish Government – Outreach Service	35,223	-
DWF Foundation	3,450	-
	605,092	542,792

Income from grants was £605,092 (2021: £542,792) of which £474,880 (2021: £482,061) was unrestricted and £130,212 (2021: £63,231) was restricted.

4. Other

	2022 £	2021 £
Student placement income	7,978	4,181
	7,978	4,181

Income from other was £7,978 (2021: £4,181) of which £2,898 (2021: £Nil) was restricted and £5,080 (2021: £Nil) was unrestricted.

5. Expenditure

	2022 £	2021 £
Providing support to homeless young people:-		
Staff costs (Note 7)	469,539	408,831
Premises costs	27,792	30,095
Running costs	78,299	66,427
Motor and travel costs	3,726	1,988
Support costs		
Legal & professional fees	207	-
Depreciation	6,655	5,662
Interest and finance charges	4,286	4,601
Governance costs	6,619	5,865
Loss on disposal	112	-
	597,235	523,469

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

Expenditure was £597,235 (2021: £523,469) of which £470,810 (2021: £479,998) was unrestricted and £126,425 (2021: £43,471) was restricted.

6. **Net Income for the Year**

	2022	2021
	£	£
This is stated after charging:		
Depreciation	6,655	5,662
Auditor's remuneration – audit fees - current auditor	4,740	4,560
Auditors' remuneration – non-audit fees - current auditor	780	720
Operating lease	10,014	13,673

7. **Staff Numbers and Costs**

The aggregate payroll costs were:

	2022	2021
	£	£
Wages and salaries	406,939	362,468
Social Security costs	31,317	26,707
Pension costs	5,795	5,052
Agency staff	23,407	13,512
Other staff costs	2,081	1,092
	469,539	408,831

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

	2022	2021
	No	No
	19	17

The charity considers its key management personnel comprise the CEO and Service Managers. The total employment benefits including employer pension contributions of the key management personnel was £84,739 (2021: £99,761). 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 (2021: 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.

9. Tangible Fixed Assets

	Computer Equipment £	Fixtures Fittings & Equipment £	Total £
Cost			
At 1 April 2021	20,285	9,640	29,925
Disposal	(750)	(500)	(1,250)
At 31 March 2022	19,535	9,140	28,675
Depreciation			
At 1 April 2021	7,071	5,275	12,346
Charge in the year	4,884	1,771	6,655
Disposal	(338)	-	(338)
At 31 March 2022	11,617	7,046	18,663
Net Book Value			
At 31 March 2022	7,918	2,094	10,012
At 31 March 2021	13,214	4,365	17,579

10. Debtors

	2022 £	2021 £
Grants receivable	25,000	-
Prepayments and accrued income	12,787	34,820
Other debtors	300	-
	38,087	34,820

11. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,996	9,866
Other creditors	151,438	-
Accruals	18,630	21,164
Pension	1,168	1,025
Pension crystallisation creditor	9,421	9,421
	183,653	41,476

Included in creditors is £150,000 of funding from West Lothian Council Winter Protection Fund. This funding is being held on behalf of a number of partners in the PSP.

12. Creditors: amounts falling due after one year

	2022 £	2021 £
Pension crystallisation creditor	118,338	124,038
	118,338	124,038

13. Analysis of Net Assets Between Funds

	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)
	500,368	25,000	525,368

13. Analysis of Net Assets Between Funds (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 are represented by:			
Tangible fixed assets	17,579	-	17,579
Current assets	491,438	60,502	551,940
Current liabilities	(41,476)	-	(41,476)
Pension liability due after one year	(124,038)	-	(124,038)
	343,503	60,502	404,005

14. Movement in 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

14. **Movement in Funds (cont)**

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.

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.

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).

Fund transfer - The transfer from the Health & Wellbeing grant to general funds represents expenditure paid for from general funds in the previous year.

	1 April 2020 £	Income £	Expend-iture £	Transfers £	Gains/ (Losses) £	31 March 2021 £
Restricted funds:						
Outreach Service	-	58,731	(40,416)	-	-	18,315
Health & Wellbeing	43,242	2,500	(3,555)	-	-	42,187
Redecoration Fund	-	2,000	(2,000)	-	-	-
Total restricted funds	43,242	63,231	(45,971)	-	-	60,502
Unrestricted funds:						
General Fund	369,263	590,732	(473,611)	(9,422)	-	476,962
Pension crystallisation Fund	(138,994)	-	(3,887)	9,422	-	(133,459)
Total unrestricted funds	230,269	590,732	(477,498)	-	-	343,503
Total funds	273,511	653,963	(523,469)	-	-	404,005

Redecoration fund – funding received from the Screwfix Foundation specifically for the repair and redecoration of the housing in the year.

15. Financial Commitments

At 31 March 2022 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	Building 2022 £	Office Equipment 2022 £	Building 2021 £	Office Equipment 2021 £
Expiring:				
Within one year	1,891	-	1,891	2,313
Between one and five years	-	-	-	-

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	2022 £	2021 £
Contributions payable by the company for the year	5,700	5,052

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

Payment date	*Actual payment due*	*Net present value*
	(£'s)	*(£'s)*
01-Jul-22	9,421	9,147
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