

OPEN DOOR ACCOMMODATION PROJECT
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity No: SC008533
Company No: SC340356



Open Door Accommodation Project

WHITELAW WELLS
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

OPEN DOOR ACCOMMODATION PROJECT

FOR THE YEAR ENDED 31 MARCH 2021

CONTENTS	PAGE
Directors' Annual Report	1
Independent Auditor's Report to the Directors and Members	11
Statement of Financial Activities (Incorporating Income & Expenditure Account)	14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Financial Statements	17

OPEN DOOR ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2021

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 2021.

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).

OBJECTIVES AND ACTIVITIES

Purpose

The purposes of Open Door Accommodation Project 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 Accommodation Project 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 Accommodation Project 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 Accommodation Project aims to support young people in the short term, working towards longer-term, sustainable independent living and improved life chances.

Open Door Accommodation Project 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 Accommodation Project 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.

OPEN DOOR ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

Outcomes (cont)

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 Accommodation Project is strategically focused on achieving. Operationally we have ten outcomes designed to meet the needs of the young people we support:

1. Open Door Accommodation Project 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 Accommodation Project.
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 ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

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 Project:

Following the launch of the Open Door Community Outreach Project in 2018, this service 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 Accommodation Project expanded this service by appointing a dedicated Health and Wellbeing Officer with a focus on addressing mental health intervention arising from the Coronavirus 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 organisation's intention is to apply for further funding for a dedicated Financial Inclusion Officer and an Employability Officer to supplement the two existing Outreach Workers.

Fundraising 20/21

The priority for 2020/21 in relation to fundraising has been to continue to diversify funding streams to ensure the organisation has sufficient and sustainable funding from a variety of sources, alongside securing ongoing money to maintain the delivery of existing services.

Particular highlights throughout the year have included:

- Scottish Governments Third Sector Homelessness Fund (secured February 2021), who kindly awarded Open Door Accommodation Project £145,290 over two years, towards the Community Outreach Service.
- Roberson Trust (secured £43,500 for three years funding in 2020)
- Nationwide Building Society (secured £43,000 in 2020)

In addition to the relatively large amounts raised, the organisation have also been awarded various smaller grants from Youth Scotland, Youth Link, West Lothian Voluntary Gateway and the Robert Turner Trust and Screwfix allowing Open Door to provide additional activities to young people such as cooking projects, arts and crafts and outings.

The organisation has made progress in its fundraising endeavours and look forward to further developing our fundraising strategy in the coming months alongside the launch of additional Community Outreach Project.

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

OPEN DOOR ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

During 2020/2021 brought challenges, in the engagement of volunteers as a result of the organisation's priority to mitigate the risk of any spread of the Coronavirus, the decision was therefore taken to temporarily suspend the volunteer's program.

Throughout the last financial year Open Door Accommodation Project 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 Coronavirus pandemic, 2020 – 2021 was a particularly challenging year for Open Door Accommodation Project 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 adapted by learning new ways of working, providing staff members with IT equipment to allow them to work from home, whilst communicating through media and phone. In addition, the organisation introduced Door Step Visits and Social Distance walks to maintain engagement with young people.

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

940	Food parcels
750	Cooked meals
40	Christmas hampers
40	Cleaning packs

The organisation was able to help by delivering

110	Bus tickets
55	Young people got help towards gas and electricity payments
20	Young people were given assistance with mobile data
80	Young people received shopping Vouchers
30	Starter packs were given to young people for their first tenancy, including microwave, Hoover, kettle, toaster, iron, iron board and light bulbs.

The organisation created a safe office environment by implementing single cover, a robust cleaning routine, PPE, hand sanitiser stations, safety screens and weekly twice testing.

During this period the organisation also implemented an organisational review and restructure, incorporating a pay review.

The organisation also raised its external profile by launching a newly developed website and through the better use of our social media and local press. Open Door Accommodation Project became an accredited Living Wage employer.

2020/21 has been another busy and productive year for Open Door Accommodation Project. The Craigshill Supported Accommodation has continued to provide much needed accommodation and support to 48 young people (29 males and 19 females). Whilst this service is available to young people up to aged 26, most were in the 16 – 19 age group. The service accommodated eighteen less young people than the previous year as a direct result of the Coronavirus pandemic, with young people having longer stays. The young people supported by this service achieved the following outcomes:

OPEN DOOR ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE (cont)

- 19 young people moved on to Open Door Accommodation Project's Supported Flats service;
- 11 returned home to family;
- 1 moved on to a single tenancy supported flat with the Rock Trust;
- 1 did not use room and was accommodated by West Lothian Council
- 13 secured their own tenancy; and
- 3 young people vacated the accommodation service (but were offered support from our Community Outreach Project).

The Supported Flats service has continued to perform well, continuing to support and accommodate 16 young people at any one time. The service supported 35 young people during 2020/21 of which 22 were males and 13 females. 35 young people departed to various accommodations:

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

There were no evictions this year as the organisation tried to support young people back to the Craigshill Supported Accommodation Service, where enhanced support could be provided particularly in relation to gate keeping.

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

The key challenges, as in previous years has been supporting those with drug misuse and recreational use issues and poor mental health and wellbeing. The service has benefited greatly by being able to work closely with the Community Outreach Project, providing much needed additional support to residents in relation to employability or when they move on from the accommodation services.

The organisation also continued to deliver for the third year our very successful Community Outreach Project, securing additional funding from previous funders, West Lothian Development Trust and the Robertson Trust, as well as securing new sources of funding from the Scottish Government's Third Sector Homelessness Fund. Together this allowed the organisation to support many more vulnerable young people, and grow the staff team. The Community Outreach Service achieved positive outcomes as detailed below and was able to grow during 2020/21 after securing funding from external funders.

The Community Outreach Project supported 77 young people throughout the year of which;

- 6 young people were at risk of eviction from their tenancy
- 36 young people were being accommodated in temp tenancies, bed and breakfast or sofa surfing
- 35 young people who had been offered but had not yet moved into their own tenancy

OPEN DOOR ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

Of the 77 young people who were supported the key issues that were reported were as follow, the number of people being supported were supported with a number of complex issues.

• Misuse of alcohol	12
• Misuse of drugs	36
• Issues with mental health	50
• Young age and pregnant	2
• Learning difficulties	0
• Set up and maintain benefit claim	46
• Access to Scottish Welfare fund	32
• Vulnerable due to young age	41

In conclusion, staff across all Open Door Accommodation Project Services have continued to work tirelessly to ensure that young people receive the help and support they need, despite working in what has been an extremely challenging health crisis. Following the appointment of a new Chief Executive Officer the organisation is committed to looking forward to further developing its 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 Lothians 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 Coronavirus 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 £134,381 (2020: £105,206). The total income amounted to £653,962 (2020: £639,720), of which £63,231 (2020: £49,674) was related to restricted projects and £590,731 (2020: £590,046) to unrestricted funds. At the balance sheet date the unrestricted reserves were £343,503 in surplus (2020: £230,269 surplus), with £60,502 (2020: £43,242) 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, which are the free reserves of the charity, at a level of between three to six months running costs to provide sufficient funds to cover management administration and support costs. The level of free reserves at 31 March 2021 is £343,503 which is equivalent to just over six months budgeted expenditure (31 March 2020: £230,269 five months budgeted expenditure).

OPEN DOOR ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

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 Accommodation Project 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.
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 Coronavirus 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 ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

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 Accommodation Project 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 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 ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

LEGAL & ADMINISTRATIVE INFORMATION

Charity Name:	Open Door Accommodation Project	
Charity Registration Number:	SC008533	
Company Registration Number:	SC340356	
Directors:	Mr A Holloran	Chair from 10 th November 2020
	Mr D Greaves	Vice Chair from 10 th November 2020
	Mr F Laird	Treasurer (Resigned on 6 th May 2021)
	Mr V Bowles	
	Mr C Meek	
	Mr F Anderson	(Resigned 5 th November 2020)
	Ms C Calder	(Resigned 5 th November 2020)
	Mr P Graham	(Resigned 16 th July 2020)
	Ms K Grant	(Appointed 14 th January 2021)
	Mr A Colling	(Appointed 8 th April 2021)
	Ms J Proctor	(Appointed 14 th January 2021)
Company Secretary:	Mr D Greaves	
Senior Management:	Mrs C Neill	
Key Management Personnel:	Claire Neill	Director until 31 December 2020
	Aileen Wilmott	Operational Manager until 31 December 2020, CEO from 1 January 2021
	Audrey Heron	Service Manager (Resigned 17 September 2020)
	Avril Mooney	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 ACCOMMODATION PROJECT

DIRECTORS' ANNUAL REPORT (cont)

FOR THE YEAR ENDED 31 MARCH 2021

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 26 October 2021 and signed on their behalf by:-



Mr A Holloran
Director

OPEN DOOR ACCOMMODATION PROJECT

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Open Door Accommodation Project for the year ended 31 March 2021, 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) 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 (FRS102) (effective 1 January 2019).

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 2021 and of its income and expenditure 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 ACCOMMODATION PROJECT

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2021

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the director's report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of Board

As explained more fully in the Statement of Board Responsibilities set out on page 10, 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 regulations made under that Act.

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.

OPEN DOOR ACCOMMODATION PROJECT

INDEPENDENT AUDITOR'S REPORT TO THE DIRECTORS AND MEMBERS

FOR THE YEAR ENDED 31 MARCH 2021

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.

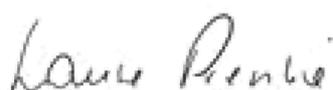
Our audit testing was designed to detect material misstatements from other irregularities that result from error where there is not high level concealment of the error. In this regard the following audit work was undertaken: applicable laws and regulations were reviewed and discussed with management; 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 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

26 October 2021

OPEN DOOR ACCOMMODATION PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME & EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations	2	10,085	-	10,085	37,844
Charitable activities					
Lodging receipts		92,009	-	92,009	86,483
Grants for support of hostel & housing income	3	479,561	63,231	542,792	503,425
Resident receipts		4,730	-	4,730	6,235
Investments					
Bank interest receivable		166	-	166	723
Other	4	4,181	-	4,181	5,010
		-----	-----	-----	-----
Total Income		590,732	63,231	653,963	639,720
		-----	-----	-----	-----
Expenditure on:					
Charitable activities					
Regular charitable activities	5	477,498	45,971	523,469	534,514
		-----	-----	-----	-----
Total Expenditure		477,498	45,971	523,469	534,514
		-----	-----	-----	-----
Net movement in funds		113,234	17,260	130,494	105,206
Reconciliation of funds:					
Total funds brought forward		230,269	43,242	273,511	168,305
		-----	-----	-----	-----
Total funds carried forward		343,503	60,502	404,005	273,511
		=====	=====	=====	=====

All income and expenditure is derived from continuing operations.
There are no gains or losses other than those shown above.
The notes on pages 17 to 28 form an integral part of these financial statements

OPEN DOOR ACCOMMODATION PROJECT

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		17,579		8,522
Current assets					
Debtors	10	34,820		22,761	
Cash at bank and in hand		517,120		399,070	
		-----		-----	
				551,940	421,831
Creditors: amounts falling due within one year	11	(41,476)		(27,270)	
		-----		-----	
Net current assets			510,464		394,561
Creditors: amounts falling due After more than one year	12		(124,038)		(129,572)
			-----		-----
Net assets			404,005		273,511
			=====		=====
Funds					
Unrestricted funds					
General funds	14		343,503		230,269
Restricted funds	14		60,502		43,242
			-----		-----
			404,005		273,511
			=====		=====

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 26 October 2021 and signed on their behalf by:-



Mr A Holloran
Director
Company No: SC340356

The notes on pages 17 to 28 form an integral part of these financial statements

OPEN DOOR ACCOMMODATION PROJECT

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020	
	£	£	
Cash flows from operating activities:			
Net cash provided by operating activities	132,603	57,145	
	<hr/>	<hr/>	
Cash flows from investing activities:			
Interest income	166	723	
Purchases of plant property and equipment	(14,719)	(5,033)	
	<hr/>	<hr/>	
Net cash used by investing activities	(14,553)	(4,310)	
	<hr/>	<hr/>	
Change in cash and cash equivalents in the year	118,050	52,835	
Cash and cash equivalents at the beginning of the year	399,070	346,235	
	<hr/>	<hr/>	
Cash and cash equivalents at the end of the year	517,120	399,070	
	<hr/>	<hr/>	
Reconciliation of net income to net cash flow from operating activities			
Net income for the year (as per the Statement of Financial Activities)	130,494	105,206	
Adjustments for:			
Depreciation charge	5,662	2,784	
Interest income	(166)	(723)	
(Increase)/Decrease in debtors	(12,059)	23,593	
Increase)/(Decrease) in creditors	8,672	(73,715)	
	<hr/>	<hr/>	
Net cash provided by operating activities	132,603	57,145	
	<hr/>	<hr/>	
Analysis of cash and cash equivalents			
Cash in hand	2,937	1,388	
Instant access bank accounts	514,183	397,682	
	<hr/>	<hr/>	
Total cash and cash equivalents	517,120	399,070	
	<hr/>	<hr/>	
Analysis of Net debt	1 April	Other non	31 March
	2020	Cashflow	2021
	£	£	£
Cash	399,070	118,050	517,120
Pension crystallisation creditor – due 1 Year	(9,422)	9,422	(9,421)
Pension crystallisation creditor – due after 1 year	(129,572)	-	5,534
	<hr/>	<hr/>	<hr/>
	260,076	127,472	(3,887)
	<hr/>	<hr/>	<hr/>
	383,661		
	<hr/>	<hr/>	<hr/>

OPEN DOOR ACCOMMODATION PROJECT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

OPEN DOOR ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2021

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.

OPEN DOOR ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2021

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.

OPEN DOOR ACCOMMODATION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2021

2. Donations

	2021	2020
	£	£
Garfield Weston Foundation	-	20,000
Souter Trust Charitable Trust	-	2,000
Anton Jurgens Charitable Trust	-	3,000
Other donations < £1,000	10,085	12,844
	<hr/>	<hr/>
	10,085	37,844
	<hr/> <hr/>	<hr/> <hr/>

Income from donations was £10,085 (2020: £37,844) of which £10,085 (2020: £37,594) was unrestricted and £Nil (2020: £250) was restricted.

3. Grants

	2021	2020
	£	£
West Lothian Community Health and Care Partnership	274,806	274,806
West Lothian Council Supporting People	179,194	179,195
West Lothian Council Covid Support	5,060	-
West Lothian Council Voluntary Organisation Modernisation And Improvement Fund	8,000	-
West Lothian Development Trust	25,000	-
Nationwide Community Awards	-	43,242
European Social Fund Outreach Project	-	6,182
The Robertson Trust	14,500	-
Youth Link Scotland – Winter Fund	2,500	-
Youth Link Scotland – Social Isolation and Loneliness Fund	2,500	-
Foundation Scotland	9,956	-
Social Care Funding	9,275	-
Screwfix Foundation	2,000	-
Government Small Business Grant	10,000	-
	<hr/>	<hr/>
	542,792	503,425
	<hr/> <hr/>	<hr/> <hr/>

Income from grants was £542,792 (2020: £503,425) of which £482,061 (2020: £454,001) was unrestricted and £63,231 (2020: £49,424) was restricted.

OPEN DOOR ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2021

4. Other	2021	2020
	£	£
Student placement income	4,181	5,010
	4,181	5,010

Income from other was £4,181 (2020: £5,010) all of which was unrestricted in both the current and previous years.

5. Expenditure	2021	2020
	£	£
Providing support to homeless young people:-		
Staff costs (Note 7)	408,831	430,233
Premises costs	30,095	31,639
Running costs	66,427	51,091
Motor and travel costs	1,988	7,283
<u>Support costs</u>		
Legal & professional fees	-	738
Depreciation	5,662	2,784
Interest and finance charges	4,601	4,690
Governance costs	5,865	6,056
	523,469	534,514

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

Expenditure was £523,469 (2020: £534,514) of which £479,998 (2020: £527,012) was unrestricted and £43,471 (2020: £7,502) was restricted.

OPEN DOOR ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)
FOR THE YEAR ENDED 31 MARCH 2021

6. Net Income for the Year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	5,662	2,784
Auditor's remuneration – audit fees - current auditor	4,560	4,620
Auditors' remuneration – non-audit fees - current auditor	720	660
Operating lease	13,673	13,467
	13,673	13,467

7. Staff Numbers and Costs

The aggregate payroll costs were:

	2021	2020
	£	£
Wages and salaries	362,468	364,292
Social Security costs	26,707	26,192
Pension costs	5,052	3,624
Agency staff	13,512	31,792
Other staff costs	1,092	4,333
	408,831	430,233

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

	2021	2020
	No	No
	17	19
	17	19

The charity considers its key management personnel comprise the Director, Operational Manager/CEO and Service Managers. The total employment benefits including employer pension contributions of the key management personnel was £99,761 (2020: £114,798). 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 (2020: 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 ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)
FOR THE YEAR ENDED 31 MARCH 2021

9. Tangible Fixed Assets

	Computer Equipment £	Fixtures Fittings & Equipment £	Total £
Cost			
At 1 April 2020	10,945	4,261	15,206
Additions	9,340	5,379	14,719
	<hr/>	<hr/>	<hr/>
At 31 March 2021	20,285	9,640	29,925
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2020	3,018	3,666	6,684
Charge in the year	4,053	1,609	5,662
	<hr/>	<hr/>	<hr/>
At 31 March 2021	7,071	5,275	12,346
	<hr/>	<hr/>	<hr/>
Net Book Value			
At 31 March 2021	13,214	4,365	17,579
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	7,927	595	8,522
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10. Debtors

	2021 £	2020 £
Prepayments and accrued income	34,820	22,761
	<hr/>	<hr/>
	34,820	22,761
	<hr/> <hr/>	<hr/> <hr/>

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,866	2,037
Accruals	21,164	15,811
Pension	1,025	-
Pension crystallisation creditor	9,421	9,422
	<hr/>	<hr/>
	41,476	27,270
	<hr/> <hr/>	<hr/> <hr/>

OPEN DOOR ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)
FOR THE YEAR ENDED 31 MARCH 2021

12. **Creditors: amounts falling due after one year**

	2021	2020
	£	£
Pension crystallisation creditor	124,038	129,572
	<hr/>	<hr/>
	124,038	129,572
	<hr/> <hr/>	<hr/> <hr/>

13. **Analysis of Net Assets Between Funds**

	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)
	<hr/>	<hr/>	<hr/>
	343,503	60,502	404,005
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fund balances at 31 March 2020 are represented by:			
Tangible fixed assets	8,522	-	8,522
Current assets	378,589	43,242	421,831
Current liabilities	(27,270)	-	(27,270)
Pension liability due after one year	(133,459)	-	(129,572)
	<hr/>	<hr/>	<hr/>
	230,269	43,242	273,511
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

OPEN DOOR ACCOMMODATION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2021

14. Movement in Funds

	1 April 2020 £	Income £	Expend- iture £	Transfers £	Gains/ (Losses) £	31 March 2021 £
Restricted funds:						
Outreach project	-	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

Purpose of restricted funds:

Residential Outings – funding received from West Lothian Council from the Councillors Local Disbursement Fund towards residential courses for young people and staff members.

Community Outreach Project - Open Door Community Outreach project specifically targets the most vulnerable young people in West Lothian who are already at risk of ongoing youth homelessness. The project was designed to meet the needs of those falling through the gaps of existing service provision or unable to access services. The community outreach services enables each young person to have an identified worker who can then provide an ongoing and sustained approach to support them through the homeless process. These may be young people who have already been in homeless accommodation but been unable to sustain it and are perhaps ‘sofa surfing’, or they may be young people who have left care and are now back in the family home but this is unlikely to be sustained. The overall aim of the project is to work with young people with chaotic lifestyles until they can be linked in with appropriate services, then to work with them towards removing the barriers to education or employment. The Project also carries out homeless prevention work and develops a network of volunteers and peer educators.’

Healthy Living on a Budget – funding received from Community Food and Health (Scotland) to run two six week courses incorporating various methods of healthy eating on a budget, including store cupboard eating and making balanced meals, for up to seven young people per course.

OPEN DOOR ACCOMMODATION PROJECT

NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2021

14. Movement in Funds (cont)

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

Healthy 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.

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

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).

	1 April 2019 £	Income £	Expend- iture £	Transfers £	Gains/ (Losses) £	31 March 2020 £
Restricted funds:						
Residential outings Community	-	250	(250)	-	-	-
Outreach project	-	6,182	(6,182)	-	-	-
Healthy Living on a Budget	1,070	-	(1,070)	-	-	-
Health & Wellbeing	-	43,242	-	-	-	43,242
Total restricted funds	1,070	49,674	(7,502)	-	-	43,242
Unrestricted funds:						
General Fund	382,180	590,046	(602,963)	-	-	369,263
Pension crystallisation Fund	(214,945)	-	75,951	-	-	(138,994)
Total unrestricted funds	167,235	590,046	(527,012)	-	-	230,269
Total funds	168,305	639,720	(534,514)	-	-	273,511

OPEN DOOR ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)
FOR THE YEAR ENDED 31 MARCH 2021

15. Financial Commitments

At 31 March 2021 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	Building 2021 £	Office Equipment 2021 £	Building 2020 £	Office Equipment 2020 £
Expiring:				
Within one year	1,891	2,313	1,891	2,313
Between one and five years	-	-	-	2,313
	<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	2021 £	2020 £
Contributions payable by the company for the year	5,052	3,624
	<u> </u>	<u> </u>

OPEN DOOR ACCOMMODATION PROJECT
NOTES TO THE FINANCIAL STATEMENTS (cont)

FOR THE YEAR ENDED 31 MARCH 2021

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 (£'s)</i>	<i>Net present value (£'s)</i>
1 July 2021	9,421	9,147
1 July 2022	9,421	8,880
1 July 2023	9,421	8,622
1 July 2024	9,421	8,370
1 July 2025	9,421	8,127
1 July 2026	9,421	7,890
1 July 2027	9,421	7,660
1 July 2028	9,421	7,437
1 July 2029	9,421	7,220
1 July 2030	9,421	7,010
1 July 2031	9,421	6,806
1 July 2032	9,421	6,608
1 July 2033	9,421	6,415
1 July 2034	9,421	6,228
1 July 2035	9,421	6,047
1 July 2036	9,421	5,871
1 July 2037	9,421	5,700
1 July 2038	9,421	5,534