

DOOR 84
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

Charity Registration No. 523455

DOOR 84

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr B Houghton Mr R Dixon Mr D Adamson Mr J M Saville Mr J Niklaus Mrs S Salter
Charity number	523455
Principal address	84 Lowther Street The Groves York YO31 7LX
Independent examiner	Botting & Co Ltd 8 Clifton Moor Business Village James Nicholson link York YO30 4XG
Bankers	National Westminster Bank plc York City Centre Branch 1 Market Street York YO1 9YH

DOOR 84

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

DOOR 84

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Our activities are planned by the Management Committee with the Charities Commission guidelines on public benefit in mind. The activities include: sports indoor and outdoor, cookery, dance, art, design, filming and editing.

Various parts of the building are used by other organisations under licence, these include a Theatre Group, a Local Charity for special needs children and a charity for profoundly deaf children.

Achievements and performance

We welcome children from all backgrounds between the ages of 8 and 25. We believe in encouraging children to develop and learn new skills and encourage young people who are not in education to engage in positive activities and stimulating opportunities to raise self esteem and aspirations.

We continue to increase club attendances and currently hold a membership of in excess of 1,000 children.

We endeavour to increase the club's income through fund raising events and appeals. We continue to develop the site to ensure our future without loss of income.

Financial review

Income resources decreased this year to £202,526 (2019 £225,730) mainly as a result of lower charitable activities received than in the previous year.

Resources expended have decreased from £238,826 to £228,834 mainly as a result of lower expenditure on events and activities.

Risk management:

The Trustees have examined the major strategic, business and operational risk which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

The main risk identified by the Trustees is a shortage of income over expenditure.

Reserves policy:

Whilst we try to ensure expenditure is covered by income on an annual basis, our reserves policy gives us a cushion over time to meet this criteria, and also offers a safety net for unforeseen major expenditure. It is still justified by the continuing low levels of both deposit interest received and the income from the use of our premises.

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

Structure, governance and management

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

Mr B Houghton

Mr I Tarbet (Resigned 3 August 2020)

Mr R Dixon

Mr D Adamson

Mr N Shepherd (Resigned 19 November 2019)

Mr J M Saville

Mr C Crossfield (Resigned 19 November 2019)

Mr J Niklaus

DOOR 84

TRUSTEES' REPORT (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2020***

Mrs S Salter

Plans for the future

The charity's future plans are to continue to advance the education and wellbeing of young people.

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

Mr B Houghton

Trustee

Dated: 28 January 2021

Mr R Dixon

Trustee

Dated: 28 January 2021

DOOR 84

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DOOR 84

I report to the trustees on my examination of the financial statements of Door 84 (the Charity) for the year ended 31 March 2020.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mr A E W Botting FCA
Botting & Co Ltd

8 Clifton Moor Business Village
James Nicholson link
York
YO30 4XG

Dated: 28 January 2021

DOOR 84

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	4,866	1,144	6,010	9,038
Charitable activities	4	64,361	132,003	196,364	216,628
Investments	5	152	-	152	64
Total income		<u>69,379</u>	<u>133,147</u>	<u>202,526</u>	<u>225,730</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>92,909</u>	<u>135,925</u>	<u>228,834</u>	<u>238,826</u>
Net outgoing resources before transfers		(23,530)	(2,778)	(26,308)	(13,096)
Gross transfers between funds		<u>(4,866)</u>	<u>4,866</u>	<u>-</u>	<u>-</u>
Net (expenditure)/income for the year/ Net movement in funds		(28,396)	2,088	(26,308)	(13,096)
Fund balances at 1 April 2019		<u>101,524</u>	<u>61,269</u>	<u>162,793</u>	<u>175,889</u>
Fund balances at 31 March 2020		<u><u>73,128</u></u>	<u><u>63,357</u></u>	<u><u>136,485</u></u>	<u><u>162,793</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DOOR 84

BALANCE SHEET AS AT 31 MARCH 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	10		73,673		74,226
Current assets					
Debtors	11	2,434		3,405	
Cash at bank and in hand		65,673		88,735	
		<u>68,107</u>		<u>92,140</u>	
Creditors: amounts falling due within one year	12	(5,295)		(3,573)	
		<u></u>		<u></u>	
Net current assets			62,812		88,567
Total assets less current liabilities			<u>136,485</u>		<u>162,793</u>
Income funds					
Restricted funds	13		63,357		61,269
Unrestricted funds			73,128		101,524
			<u>136,485</u>		<u>162,793</u>

The financial statements were approved by the Trustees on 28 January 2021

Mr R Dixon
Trustee

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

Charity information

Door 84 is a charity governed by the declaration of trust dated 30th March 1939 and the Deed of Exchange dated 26th May 1971 as amended 4th September 2002.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

1.4 Incoming resources

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

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

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is included on an accruals basis, inclusive of any VAT which cannot be recovered. All costs have been directly attributed to one of the functional categories of reserves expended in the Statement of Financial Activities. Governance costs comprise the costs for the running of the charity itself as an organisation.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	Nil
Fixtures, fittings and equipment	15% reducing balance and 3 years straight line

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

1.7 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

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

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

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

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	-	1,144	1,144	4,231
Membership fees	4,866	-	4,866	4,807
	=====	=====	=====	=====
For the year ended 31 March 2019	5,054	3,984		9,038
	=====	=====		=====

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

4 Charitable activities

	2020 £	2019 £
Use of premises	62,838	60,843
Tuck shop takings	1,023	1,115
Grants received	124,914	144,434
Other income	7,589	10,236
	<u>196,364</u>	<u>216,628</u>
Analysis by fund		
Unrestricted funds	64,361	62,219
Restricted funds	132,003	154,409
	<u>196,364</u>	<u>216,628</u>

5 Investments

	Unrestricted funds	Total
	2020 £	2019 £
Interest receivable	<u>152</u>	<u>64</u>

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

6 Charitable activities

	2020 £	2019 £
Staff costs	143,339	119,483
Depreciation and impairment	553	627
Upfaders fees	8,969	18,828
Events and Activities	25,705	23,970
Projects and Training	5,602	2,254
Tuck shop purchases	944	981
Rates and water	1,410	2,305
Telephone and postage	5,462	6,008
Insurance	3,146	2,985
Heat and Light (see below)	10,335	5,658
Cleaning	2,293	1,978
Repairs and renewals	15,050	47,028
Miscellaneous expenses	3,301	1,389
	<u>226,109</u>	<u>233,494</u>
Share of governance costs (see note 7)	2,725	5,332
	<u>228,834</u>	<u>238,826</u>
Analysis by fund		
Unrestricted funds	92,909	71,035
Restricted funds	135,925	167,791
	<u>228,834</u>	<u>238,826</u>

Heat and light expenditure in 2019 was considerably lower due to a rebate.

7 Support costs

	Support costs £	Governance costs £	2020 £	2019 £
Independent Examiner's fees	-	300	300	300
Accountancy	-	600	600	594
Legal and professional	-	875	875	3,530
Bookkeeping fees	-	950	950	908
	<u>-</u>	<u>2,725</u>	<u>2,725</u>	<u>5,332</u>
Analysed between Charitable activities	<u>-</u>	<u>2,725</u>	<u>2,725</u>	<u>5,332</u>

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

8 Trustees

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

9 Employees

Number of employees

There was on average 7 full time equivalent members of staff during the year.

Employment costs	2020 £	2019 £
Wages and salaries	141,518	118,291
Other pension costs	1,821	1,192
	<u>143,339</u>	<u>119,483</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2019	71,293	7,120	78,413
At 31 March 2020	<u>71,293</u>	<u>7,120</u>	<u>78,413</u>
Depreciation and impairment			
At 1 April 2019	-	4,187	4,187
Depreciation charged in the year	-	553	553
At 31 March 2020	<u>-</u>	<u>4,740</u>	<u>4,740</u>
Carrying amount			
At 31 March 2020	<u>71,293</u>	<u>2,380</u>	<u>73,673</u>
At 31 March 2019	<u>71,293</u>	<u>2,933</u>	<u>74,226</u>

11 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	<u>2,434</u>	<u>3,405</u>

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

12 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	5,295	3,573

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Upfaders	3,664	9,962	(13,626)	-	-
Community Sparks	15,933	10,747	(20,225)	3,131	9,586
Youth Sector/Boys & Girls	476	632	(2,988)	2,649	769
Detached Youth Work 16-25	1,888	2,816	(2,805)	260	2,159
Other Youth	16,000	12,863	(6,097)	(3,220)	19,546
Garfield Weston	822	-	(731)	-	91
Football Project	191	-	-	(191)	-
Trips	1,448	5,077	(7,329)	2,137	1,333
Big Lottery	14,588	72,392	(76,256)	-	10,724
Ed De Nunzio	3,101	-	(2,385)	-	716
Rowntree	2,302	-	(2,302)	-	-
Event Committee	856	183	(1,030)	100	109
Community Sparks 2020	-	10,000	-	-	10,000
Support Fund	-	1,500	(113)	-	1,387
Scarcroft Project	-	5,000	(38)	-	4,962
History	-	1,975	-	-	1,975
	61,269	133,147	(135,925)	4,866	63,357

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

13 Restricted funds

(Continued)

Upfaders - Income to fund upfaders project - fees, equipment and marketing.

Community Sparks - Income to cover wages costs.

Youth Sector - Income to cover wages and resources for a Wednesday worker.

Detached Youth Work - Income to cover a detached youth work project in the city centre - wages.

Other Youth - Income to cover costs of other youth services.

Garfield Weston - Income to cover costs of other youth services.

Football project - Income to fund Monday specific Football project run by York City Foundation.

Trips - Income from the young people, donations and grants to cover the trips.

Big Lottery - Income to cover wages, general running expenses, training, consultancy and overheads.

Ed De Nunzio - Income to cover costs of providing youth work sessions.

Rowntree - Income to cover wages costs.

Event Committee - Income to cover project management costs.

CS2020 - This is an Awards for all grant. Lottery grant that Community Sparks received to cover core costs for 2020.

Support Fund - This is to cover 1-2-1 support with young people by purchasing items they need and the wages to cover 1-2-1 chats and support for young people who need that extra support.

Scarcroft Project - Running a small Door84 youth club from Scarcroft Community Hub.

History - Funding to run a history project to discover the history of Door84 as a charity and look back into the building. The funds cover staff wages working on the project and to cover costs such as events to gather information and display what we have found.

14 Analysis of net assets between funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:				
Tangible assets	73,673	-	73,673	74,226
Current assets/(liabilities)	(545)	63,357	62,812	88,567
	<u>73,128</u>	<u>63,357</u>	<u>136,485</u>	<u>162,793</u>

DOOR 84

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2020***

15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).