



DOOR 84

YOUTH & COMMUNITY CENTRE

FINANCIAL REPORT

Year ending March 2025

CIO NUMBER - 1203574

84 Lowther Street York YO31 7LX

door84.org.uk



Table of **CONTENTS**

Section 1

Our Impact At A Glance

Section 2

Annual report and unaudited
financial statements for the
year ended 31 March 2025

Accounts prepared by:



Club Chambers
Museum Street
York
YO1 7DN
01904 655202

Impact summary prepared by:



This data reflects Door 84 projects delivered from April 2024 to March 2025.

OUR IMPACT - AT A GLANCE

Over the past year, Door 84 has supported young people, adults with disabilities, and their caregivers through our youth groups, inclusive activity sessions, community café, and food bank.

This has been possible with the help of our supporters and volunteers, to which we are extremely grateful.

THE PEOPLE WE SUPPORT

We see the impact of our work every day, not just in statistics, but in conversations, the smiles we see, and the small actions that ripple far beyond our doors.

Below, we've shared a mix of data and voices from our community to show the difference we're making together.



357
Sessions
Delivered



250+
Activities
Provided



5500+
Attendances

Café Attendee

“There is something about Door 84 that makes you want to come back. It has such a good energy as soon as you walk through the door.”

SPARKS

Our inclusive Sparks Project started in 2011, we offer adults with disabilities, autism, and additional support needs a fun, accessible space for creative and social activities.



It makes me feel happy coming here. It's good to have a laugh with my friends."

Kelly has been attending Sparks sessions since 2018, and for her, it's the highlight of the week.

She loves to dance and sees it as an enjoyable way to exercise. "I come each week to have fun, dancing is exercise, and I don't exercise any other time!"

Kelly has formed new friendships through Sparks while also attending with lifelong friends, making the experience even more special.

"People are really friendly here, and we can chat in the café after the Disco."

One of her favourite parts of the disco is choosing songs for the DJ.



93
Sessions

"The social side helps me too. It can be a lonely job, but I can now chat to others carers"



64
Participants

"It's special here, as I get to spend time with lots of my friends all at once"



70+
Activities

"I like to make people smile. I am the bingo caller and the entertainer!"

YOUTH SESSIONS

Door 84 have been running fun youth group sessions for over 50 years. We have provided a safe, interactive space for 8-17 year olds to socialise and grow.

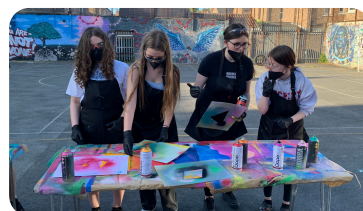
It's definitely helped with our mental health."

Libby started attending Door 84 around five years ago and not long after, invited her friend Ella along. They've both been regulars ever since.

At Door 84, you get to know each other so well, it's like growing up in a kind of family, they say. "You feel supported, and most importantly, you can be yourself" says Ella.

The girls reflected that Door 84 offers something that school doesn't. A chance to relax, be listened to, and look after your own wellbeing.

"Here we can socialise, be active and do something positive."



313
Young People
Attended



215
Sessions



100+
Activities



59
YP Attended
Trips

Door 84 has given me the chance to socialise and experience things I never thought I would."

COMMUNITY CAFÉ

Our café was launched in 2021 and is open every Wednesday offering a warm, inclusive space for both local residents and the wider York community.

We provide essential support helping people facing food poverty through our Food Bank and Community Pantry, supported by supermarket donations and our partnership with FareShare.

The café also acts as a community hub, offering a safe space where attendees can connect with professional support services.

This dual approach meets both practical and social needs, helping to build stronger connections and reduce isolation.



51
Sessions



29+
Average
Weekly
Attendance



You have helped me so much. I forgot that people could be so kind."

Jane, a single parent, has been coming to the Café for over two years, finding support, friendship, and growing confidence.

When severe damp in her home began affecting her and her child's health, Door 84 stepped in to arrange meetings with housing officials and local councillors. Door 84 gave practical help such as washing her laundry, and providing new bedding, towels, and paint through funded support.

Door 84 arranged weekly food parcels which eased the pressure of food and fuel poverty, and at Christmas her child received free Santa tickets and donated toys, bringing some much needed joy during a difficult time.



I was very nervous about attending initially, but I was made to feel very welcome. Now it is a positive addition to my week."

OUR FINDINGS



Listening & Learning

At Door 84, community is at the heart of everything we do – and the overall feeling this year is that we're doing something right. People told us they feel safe, respected, welcomed, and enjoy their experiences with us – which is exactly what we want to hear.

Echoed from previous years' findings, there's a strong emphasis on how Door 84 is central to attendees' lives and how it provides essential services for many across York's community.



From Ideas to Impact

Last year's evaluation gave us some thoughtful feedback, and several key themes stood out:

- More Door 84 - new activities, new skills, new experiences
- More food – to enhance socialising, develop life skills, and support the wider community

In response to your feedback, we launched **Get Active, Get Cooking, and Get Creative** – structured, bookable sessions for young people.

After a pilot in October 2024 and consultation with young people, the sessions officially launched in March 2025.

While it's early to report on numbers, we're confident attendance will grow as awareness builds.

These sessions were also designed to better support those who may find traditional youth club formats challenging – our goal is always to ensure Door 84 is a safe, supportive, and a fun place for everyone.

We're committed to continuously learning and adapting to best meet the needs of all the young people.

Looking ahead, we will be building on new sessions for adults during the next year, including cooking and technical skills support.



Building a Stronger Identity

Behind the scenes, we've also made some exciting improvements:

- **Rebranded** – moved away from outdated logos and towards a style that feels more modern, vibrant and true to who we are today
- Launched a **new website** – better functionality, modern, fresh, and more "us"

We've strengthened our marketing and fundraising strategy by bringing together our new branding, website, and social media – creating a more joined-up approach that reflects our tone, voice, and clearly communicates why our work matters.



Looking Ahead

We're proud to be a trusted and supportive organisation – but we're not standing still. We'll continue to listen, learn and adapt to meet the needs of our community.

Our full Evaluation Report, can be found on our website **door84.org.uk**.

Trustee Statement

Door 84 Annual Summary: 2024-25

The 2024-25 year was highly successful for Door 84. The Trustees extend their gratitude to all donors, staff, and volunteers.

Key Developments

Values Review: Our Vision and Mission are unchanged, but following a major evaluation, we updated our Core Values to better reflect our ethos: Respect, Community, and Inclusion.

Marketing & Branding: We re-branded and launched a new website to strengthen our presence.

Funding Strategy: In response to a decline in grant funding, we re-focused our strategy to widen income streams through targeted applications, community events, and increased premises lettings.

Programme Highlights: Despite funding challenges, we maintained a safe and joyful place for young people and the community.

Youth Provision: The program was restructured to include shorter, focused provision (Get Cooking, Get Creative, Get Active) to better address diverse youth needs.

Sparks (Adults with disabilities): This popular provision for adults with disabilities was reviewed to ensure sufficient space for all attendees.

Community Provision: This vital lifeline for families changed its delivery day to align better with local services and distribution opportunities.

Community Profile & Future Focus: A Community Changemaker Award nomination and success in the charity Dragon Boat Race is evidence of our rising profile.

Growing Need: Demand for our services from youth, people with disabilities, and those experiencing isolation is increasing. Door 84 is a lifeline for many.

Fundraising: Continued fundraising efforts are more crucial than ever to meet this rising need and ensure a welcoming place for all.

Property Development: Installation of energy efficiency improvements to the building has been a great success, enabling the charity to make savings. Solar panels, battery storage, a heat pump and new windows and doors will conserve energy. We will continue to explore further development of the property to enhance facilities and create space, ensuring this challenge does not reduce funding for current Youth and Community programmes.

DOOR 84 YOUTH AND COMMUNITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Charity registration number 1203574

DOOR 84 YOUTH AND COMMUNITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr B Houghton
Mr D Adamson
Mrs S Salter
Ms C Pugh
Ms A Baraskina
Mr T Smith
Ms L Castle

Charity number

1203574

Independent examiner

Botting & Co Ltd
8 Clifton Moor Business Village
James Nicolson Link
York
YO30 4XG

Bankers

National Westminster Bank plc
York City Centre Branch
1 Market Street
York
YO1 9YH

DOOR 84 YOUTH AND COMMUNITY CENTRE

CONTENTS

	Page
Trustees' report	1 - 2
Independent examiner's report	3
Statement of financial activities	4 - 5
Balance sheet	6
Notes to the financial statements	7 - 16

DOOR 84 YOUTH AND COMMUNITY CENTRE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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)" (effective 1 January 2019).

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, baking, dance, art, crafts, gaming, music and free flow play for all alongside support opportunities as individuals and within a group setting. Various parts of the building are used by other organisations under licence, these include a Nursery, Theatre Group, other Youth provisions, community meetings and events.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

We welcome all children, young people, families and community members. Offering open access youth provision for 8-25 year olds and inclusive community groups for caregivers and adults at risk. We believe in encouraging all to develop and learn new skills and encourage positive activities and stimulating opportunities to raise self-esteem, aspirations and a sense of belonging. We continue to increase club attendances and support around 300+ individual children and young people and 120 within the community members and their families within a 12 month period. We endeavour to increase the club's income through fundraising events and appeals. We continue to develop the site to ensure our future without loss of income.

Financial review

Income resources in the period amounted to £2,442,879. This included £1,959,430 in respect of the funds introduced from the previous charity as per note 5 to the accounts, of this £1,936,674 was in respect of the Net Book Value of the building transferred. Income from Charitable Activities in the period amounted to £445,491. Resources expended in the period amounted to £447,230, the main expenditure being staff costs.

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.

Risk management:

The Trustees have examined the major strategic, business and operational risks 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.

Structure, governance and management

The charity is a Charitable Incorporated Organisation governed by the declaration of trust dated 15th June 2023.

DOOR 84 YOUTH AND COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

Mr B Houghton

Mr D Adamson

Mrs S Salter

Ms C Pugh

Ms A Baraskina

Mr T Smith

Ms L Castle

Mr J Niklaus

(Resigned 30 November 2024)

Mrs A Bates

(Resigned 30 November 2024)

Dr S Trussler

(Resigned 30 June 2024)

Ms H Clarkson

(Resigned 31 October 2025)

Ms A Jones

(Resigned 31 May 2024)

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



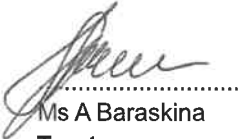
Mr B Houghton

Trustee



Mrs S Salter

Trustee



Ms A Baraskina

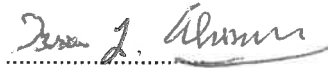
Trustee



Ms L Castle

Trustee

Date: 19th December 2025



Mr D Adamson

Trustee



Ms C Pugh

Trustee



Mr T Smith

Trustee

DOOR 84 YOUTH AND COMMUNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DOOR 84 YOUTH AND COMMUNITY CENTRE

I report to the trustees on my examination of the financial statements of Door 84 Youth and Community Centre (the charity) for the year ended 31 March 2025.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

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.

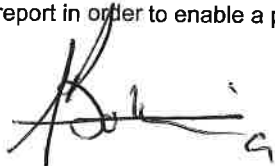
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Nicolson Link
York
YO30 4XG

Dated: 7th January 2026

DOOR 84 YOUTH AND COMMUNITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Income and endowments from:								
Donations and legacies	2	33,599	-	-	33,599	13,345	-	13,345
Charitable activities	3	160,934	-	284,557	445,491	44,338	23,049	67,387
Investments	4	4,359	-	-	4,359	1,637	-	1,637
Other income	5	-	-	-	-	185,302	-	185,302
Total income		<u>198,892</u>	<u>-</u>	<u>284,557</u>	<u>483,449</u>	<u>244,622</u>	<u>23,049</u>	<u>267,671</u>
Expenditure on:								
Raising funds	6	-	-	1,756	1,756	-	-	-
Charitable activities	7	111,010	26,530	307,934	445,474	114,004	54,426	168,430
Total expenditure		<u>111,010</u>	<u>26,530</u>	<u>309,690</u>	<u>447,230</u>	<u>114,004</u>	<u>54,426</u>	<u>168,430</u>
Net income/(expenditure)		87,882	(26,530)	(25,133)	36,219	130,618	(31,377)	99,241
Transfers between funds		-	-	-	-	(61,106)	61,106	-
Other recognised gains and losses:								
Transfer of net assets from predecessor charity	12	22,756	1,936,674	-	1,959,430	-	-	-
Net movement in funds	9	110,638	1,910,144	(25,133)	1,995,649	69,512	29,729	99,241
Reconciliation of funds:								
Fund balances at 1 April 2024		69,512	-	29,729	99,241	-	-	-
Fund balances at 31 March 2025		<u>180,150</u>	<u>1,910,144</u>	<u>4,596</u>	<u>2,094,890</u>	<u>69,512</u>	<u>29,729</u>	<u>99,241</u>

DOOR 84 YOUTH AND COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DOOR 84 YOUTH AND COMMUNITY CENTRE

BALANCE SHEET AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		1,911,201		-
Current assets					
Debtors	14	12,336		4,786	
Cash at bank and in hand		194,387		135,741	
		206,723		140,527	
Creditors: amounts falling due within one year	15	(23,034)		(41,286)	
Net current assets			183,689		99,241
Total assets less current liabilities			2,094,890		99,241
The funds of the charity					
Restricted income funds	17	4,596		29,729	
Unrestricted funds - general		180,150		69,512	
Unrestricted funds - Designated funds	18	1,910,144		-	
			2,094,890		99,241

The financial statements were approved by the trustees on

.....
Mr B Houghton
Trustee

.....
Mr D Adamson
Trustee

.....
Mrs S Salter
Trustee

.....
Ms C Pugh
Trustee

.....
Ms A Baraskina
Trustee

.....
Mr T Smith
Trustee

.....
Ms L Castle
Trustee

Please find page inserted containing Trustee Signatures as per page 2.

DOOR 84 YOUTH AND COMMUNITY CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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

Mr B Houghton

Mr D Adamson

Mrs S Salter

Ms C Pugh

Ms A Baraskina

Mr T Smith

Ms L Castle

Mr J Niklaus

(Resigned 30 November 2024)

Mrs A Bates

(Resigned 30 November 2024)

Dr S Trussler

(Resigned 30 June 2024)

Ms H Clarkson

(Resigned 31 October 2025)

Ms A Jones

(Resigned 31 May 2024)

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




Mr B Houghton

Trustee



Mrs S Salter

Trustee



Ms A Baraskina

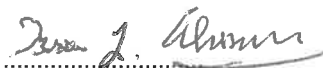
Trustee



Ms L Castle

Trustee

Date: 19th December 2025



Mr D Adamson

Trustee



Ms C Pugh

Trustee



Mr T Smith

Trustee

DOOR 84 YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Door 84 Youth and Community Centre is a Charitable Incorporated Organisation governed by the declaration of trust dated 15th June 2023.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). 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 not to prepare a Statement of Cash Flows.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the 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.

Restricted funds are subject to specific conditions by donors or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DOOR 84 YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 and 2% Straight Line
Fixtures and fittings	15% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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).

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 YOUTH AND COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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 Income from donations and legacies

**Unrestricted
funds
2025
£**

Donations and gifts	33,599
---------------------	--------

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Use of premises	71,614	-	71,614
Performance related grants	64,931	284,557	349,488
Other income	24,389	-	24,389
	160,934	284,557	445,491

DOOR 84 YOUTH AND COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £
Interest receivable	4,359
	<u> </u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	185,302
	<u> </u>	<u> </u>

Other Income relates to funds introduced from the previous charity following the conversion to a CIO.

6 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	1,756	-
	<u> </u>	<u> </u>

DOOR 84 YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	224,915	98,233
Depreciation and impairment	26,716	-
Events and Activities	24,523	23,948
Training and Supervision	5,165	1,993
Subscription and Fees	2,446	5,607
Donation re rental income	-	21,516
Telephone	4,011	-
Insurance	3,781	-
Heat and Light	17,256	3,357
Cleaning	4,361	1,346
Repairs and Renewals	120,696	3,659
Miscellaneous Expenses	1,706	2,709
Rates and Water	1,514	-
Administration Expenses	2,230	2,877
Legal and Professional Fees	2,130	-
	<u>441,450</u>	<u>165,245</u>
Share of support and governance costs (see note 8)		
Governance	4,024	3,185
	<u>445,474</u>	<u>168,430</u>
Analysis by fund		
Unrestricted funds - general	111,010	114,004
Unrestricted funds - Designated funds	26,530	-
Restricted funds	307,934	54,426
	<u>445,474</u>	<u>168,430</u>

2025 is the first full year of operation of the charity as a CIO hence the significant increase in some expenditure compared to 2024.

8 Support costs allocated to activities

	Charitable activities 2025 £	Total 2024 £
Governance	<u>4,024</u>	<u>3,185</u>

DOOR 84 YOUTH AND COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities **(Continued)**

	2025	2024
	£	£
Governance costs comprise:		
Accountancy	2,608	1,800
Bookkeeping and payroll	1,416	1,385
	<u>4,024</u>	<u>3,185</u>

9 Net movement in funds **2025**
£ **2024**
£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	26,716	-
	<u>26,716</u>	<u>-</u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	22	21
	<u>22</u>	<u>21</u>

Employment costs	2025	2024
	£	£
Wages and salaries	221,005	96,586
Other pension costs	3,910	1,647
	<u>224,915</u>	<u>98,233</u>

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

DOOR 84 YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Other gains and losses

	Unrestricted funds general	Unrestricted funds Designated funds	Total	Unrestricted funds general	Unrestricted funds Designated funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Other Gains:						
Transfer of net assets from predecessor charity	22,756	1,936,674	1,959,430	-	-	-

Other Gains relates to transfer of funds from the previous charity following the conversion to a CIO. £1,936,674 being the net book value of the freehold building and fixtures transferred.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024	1,989,734	7,120	1,996,854
At 31 March 2025	1,989,734	7,120	1,996,854
Depreciation and impairment			
At 1 April 2024	53,060	5,877	58,937
Depreciation charged in the year	26,530	186	26,716
At 31 March 2025	79,590	6,063	85,653
Carrying amount			
At 31 March 2025	1,910,144	1,057	1,911,201

The building has been transferred to the CIO from the predecessor charity at the Net Book Value as disclosed in the final 2024 accounts. Depreciation has continued to be charged on a 2% straight line basis on the valuation of the building carried out in March 2021.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	6,024	4,786
Other debtors	6,312	-
	12,336	4,786

DOOR 84 YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	16,288	9,634
Other creditors	-	21,516
Accruals and deferred income	6,746	10,136
	<u>23,034</u>	<u>41,286</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>3,910</u>	<u>1,647</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Big Lottery	15,195	101,130	(116,325)	-	-
Children in Need	10,994	-	(10,994)	-	-
Ed De Nunzio Trust	1,067	4,885	(1,356)	-	4,596
Gosling Foundation	968	-	(968)	-	-
HAF	497	16,016	(16,513)	-	-
Langkelly Chase (TWYP)	29	-	(29)	-	-
Williams Family Fund (Kitchen)	979	-	(979)	-	-
Garfield Weston	-	30,000	(30,000)	-	-
Two Ridings	-	9,270	(9,270)	-	-
Grays Solicitors	-	10,000	(10,000)	-	-
VCSE Scheme	-	112,106	(112,106)	-	-
Cash for Kids	-	1,150	(1,150)	-	-
	<u>29,729</u>	<u>284,557</u>	<u>(309,690)</u>	<u>-</u>	<u>4,596</u>

DOOR 84 YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous Period:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Big Lottery	-	-	(26,492)	41,687	15,195
Children in Need	-	9,994	(6,967)	7,967	10,994
Ed De Nunzio Trust	-	4,885	(3,818)	-	1,067
Gosling Foundation	-	-	-	968	968
HAF	-	6,170	(5,061)	(612)	497
Langkelly Chase (TWYP)	-	2,000	(10,738)	8,767	29
Williams Family Fund (Kitchen)	-	-	(1,350)	2,329	979
	-	23,049	54,426	61,106	29,729

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

BBC Children in Need - This grant is to cover core running costs for youth sessions and Play Therapy.

Ed De Nunzio Trust & Gosling Foundation - Grant received towards youth activities.

Langkelly Chase - This is an independent charitable foundation and network who collaborate with partners to change systems of injustice and oppression that result in the mental distress, violence and destitution of people subject to marginalisation in the UK. We work with others to shift patterns of perspective, power and participation. Langkelly have been funding a collaborative project which Door 84 and multiple other organisations have been a part of called 'Together with Young People'.

Williams Family Fund - This fund is a cooking skills project.

18 Unrestricted funds - Designated funds

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024 £	Resources expended £	Transfer from Predecessor Charity £	At 31 March 2025 £
Property Designated fund	-	(26,530)	1,936,674	1,910,144

The designated fund represents the Net Book Value of the building transferred from the predecessor charity as disclosed in the final 2024 accounts.

DOOR 84 YOUTH AND COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2025 £
At 31 March 2025:				
Tangible assets	1,057	1,910,144	-	1,911,201
Current assets/(liabilities)	179,093	-	4,596	183,689
	<u>180,150</u>	<u>1,910,144</u>	<u>4,596</u>	<u>2,094,890</u>
	Unrestricted funds general	Unrestricted funds Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
At 31 March 2024:				
Current assets/(liabilities)	69,512	-	29,729	99,241
	<u>69,512</u>	<u>-</u>	<u>29,729</u>	<u>99,241</u>

20 Related party transactions

There were no disclosable related party transactions during the year.