

# DORCHESTER YMCA CIO

England & Wales - Charity number 1162969

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-08-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** YMCA  
Sawmills Lane  
Dorchester  
DT1 2RZ

**Phone** 01305266467

**Email** [dorchester-ymca@hotmail.co.uk](mailto:dorchester-ymca@hotmail.co.uk)

**Website** [www.dorchester-ymca.org.uk](http://www.dorchester-ymca.org.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH, INCLUDING BY:PROMOTING A CHRISTIAN ENVIRONMENT INSPIRED AND MOTIVATED BY THE LIFE, EXAMPLE AND TEACHING OF JESUS CHRIST, WHERE PEOPLE OF FAITH AND PEOPLE OF NONE CAN WORK TOGETHER FOR THE TRANSFORMATION OF COMMUNITIES; AND ENABLING YOUNG PEOPLE TO FLOURISH THROUGH EXPERIENCING AND RESPONDING TO THE LOVE OF GOD DEMONSTRATED BY THE LIFE, EXAMPLE AND TEACHING OF JESUS CHRIST;TO PROVIDE OR ASSIST IN THE PROVISION IN THE INTERESTS OF SOCIAL WELFARE OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR MEN AND WOMEN WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;TO PROVIDE OR ASSIST IN THE PROVISION OF EDUCATION, IN PARTICULAR FOR YOUNG PEOPLE, WITH THE OBJECT OF DEVELOPING THEIR PHYSICAL, MENTAL OR SPIRITUAL CAPACITIES;TO RELIEVE OR ASSIST IN THE RELIEF OF PEOPLE, AND PARTICULARLY YOUNG PEOPLE, WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL, PHYSICAL, EMOTIONAL, SPIRITUAL OR ECONOMIC CIRCUMSTANCES

**Activities:** We offer primarily gymnastics for all and table tennis with summer club offering other activities. Yoga, free running and other activities are also offered.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Economic/community Development/employment, Recreation
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- Dorset

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£145,521	£140,235	-	-
2023-12-31	£111,504	£136,673	-	-
2022-12-31	£122,801	£135,400	-	-
2021-12-31	£119,577	£141,775	-	-
2020-12-31	£132,753	£135,494	-	-

## Trustees

Name	Role	Appointed
<b>PETER DALE GREEN</b>	Chair	2015-11-06
Clare Paola Byrne		2021-07-17
GODFREY LANCASHIRE		2015-11-06
Lesley Barbara May Dowset		2021-07-17
Rodney Middle		2018-11-16
Sam Welch		2021-07-16

**DORCHESTER YMCA CIO**

England & Wales - Charity number 1162969

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# Accounts

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Charity registration number: 1162969

# Dorchester YMCA CIO

known as

Dorchester YMCA

Annual Report and Financial Statements

for the Year Ended 31 December 2024

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

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**Dorchester YMCA CIO**

**known as Dorchester YMCA**

**Reference and Administrative Details**

<b>Chairman</b>	Peter Green
<b>Trustees</b>	Peter Green Godfrey Lancashire Rodney Middle, Treasurer Lesley Dowsett Clare Byrne Sam Welch
<b>Charity Registration Number</b>	1162969
<b>Principal Office</b>	Sawmills Lane Weymouth Avenue Dorchester Dorset DT1 2RZ
<b>Independent Examiner</b>	Kennedy Legg Stafford House 10 Prince of Wales Road Dorchester Dorset DT1 1PW
<b>Bankers</b>	HSBC Bank plc 15 Cornhill Dorchester Dorset DT1 1BJ

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

**Objectives and activities**

*Objects and aims*

*Public benefit entity*

The objectives of the charity are:

To advance the Christian faith, including by:

- 1) promoting a Christian environment inspired and motivated by the life, example and teaching of Jesus Christ, where people of faith and people of none can work together for the transformation of communities; and
- 2) enabling young people to flourish through experiencing and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ;
- 3) to provide or assist in the provision in the interests of social welfare of facilities for the recreation and other leisure time occupation for men and women with the objective of improving their conditions of life;
- 4) to provide or assist in the provision of education, in particular for young people, with the object of developing their physical, mental or spiritual capabilities;
- 5) to relieve or assist in the relief of people, and particularly young people, who are in conditions of need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**CONSTITUTION OF THE DORCHESTER YMCA CIO**

The aims of the Dorchester YMCA are aligned to those of the YMCA Association of England, Ireland and Wales, adopted by the British Young Men's Christian Assembly. These aims are also inclusive of all young people, both male and female and of all people of religious faiths and beliefs and none.

**1 NAME**

The Association shall be called the Dorchester Young Men's Christian Association (hereinafter called the 'Association')

**2.1 AIMS**

The objectives of the Association arise from its acceptance of the basis of the Young Men's Christian Association of England, Ireland and Wales adopted by the Young Men's Christian Association Assembly held in Birmingham in 1973, that is to say:

'The Young Men's Christian Association seeks to unite those who, regarding Jesus Christ as their God and Saviour according to Holy Scriptures, desire to be his disciples in their faith and in their life and to associate their efforts for the extension of His Kingdom'.

Any difference of opinion on other subjects however important shall not in themselves interfere with the harmonious relations of the Association of the Young Men's Christian Association Movement.

Accordingly, the aims of the Association are:

To promote Christian values and behaviour that demonstrate its relevance and significance today;

To improve the social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**2.2 OBJECTIVES OF THE DORCHESTER YCMA**

Dorchester YMCA is a self-supporting, non-profit making Christian Charitable organisation, which welcomes people of all abilities and ages regardless of faith, gender, race, and sexual orientation.

Our aim is to improve social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Trustees' Report (continued)**

Specifically, our Objectives are to:

1. Provide sport in a friendly social environment and encourage the fitness habit in people of all ages and abilities starting from the very young;
2. Give children a sense of body awareness, self-confidence and self-esteem as well as encouraging the development of social and communication skills;
3. Encourage the potential of all our young people, particularly those with disabilities to thrive in situations where they can feel confident and where they are valued for themselves;
4. Provide an environment where young people can gain basic coaching experience and an understanding of working within a team.

**Structure, governance and management**

*Nature of governing document*

The Dorchester YMCA is a Charitable Incorporated Company and is governed by the constitution which was adopted and registered by the Charity Commission on 3 August 2015 (registration number: 1162969).

The charity is affiliated to the National Council of the Young Men's Christian Association Movement (the Association) and shall comply with the terms of affiliation set out in the National Council's byelaws as amended from time to time.

*Recruitment and appointment of trustees*

The Body of the Trustees shall be at least three in number.

Apart from the first charity Trustees, every trustee must be appointed, for a term of three years, by resolution at a properly convened meeting of the Charity Trustees.

*Induction and training of trustees*

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skill, knowledge and experience needed for the effective administration of the charity.

At least three quarters of the Charity Trustees shall, on appointment, have delivered to the Association a declaration of their Christian commitment in such a form as the Trustees may require and the remainder shall, on appointment, have delivered to the Association a statement of their support in such a form as the Trustees require.

Each new Trustee will be briefed on their legal obligations under charity law and will be provided with a copy of the Charity's Constitution and latest Trustee's Annual Report and statement of account.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**Achievements and performance**

The trustees thank our staff, paid and volunteers, for their commitment, efforts and support. Our thanks also to the parents/carers for their support and to all the users and hirers who contributed to making our YMCA a busy and thriving centre for our community.

We were able to maintain and slightly increase the levels of gym activities as the previous year. Usage and hire of the activity hall also increased and our numbers exceeded 400. As reported in last year's report, we continued efforts to restart table tennis activity; hopefully the results of recent meetings will enable us to relay success in the report for 2025. Our users continue to be pleased with the facilities. Their age range is from toddlers/tiny tots to very mature in U3A sessions and Age UK. We are pleased to still provide specialist disability gym and thank Dorset County for a small grant to help us support this facility. We were successful in a grant to fund training of coaches and replace some soft play equipment. A local school that used the gym for their students with special needs was delighted how their students enjoyed and benefitted from the facilities.

Our Centre Manager and Finance Manager recruited and trained new coaches and volunteers to replace some experienced coaches who left; sadly, one on health grounds to whom we are very grateful for the service and support provided as a coach and helper. As a result of the willingness and adaptability of coaches and retired coaches to help and the adeptness of our managers a minimum number of classes were cancelled. We were able to run successful holiday club sessions again after a hiatus due to Covid and staff shortages. Trustees again record their thanks for the flexibility and perseverance.

We received two complaints during the year. The complaints procedure was followed, and both were resolved without recourse to appeals. Lessons were learned about communication and conduct.

Trustees considered the issues raised about security of staff and users following the riots in Southport and other areas of the country in the summer. Concerns were discussed and risk assessed about access into and around the building, identifying visitors and users to ensure security and safety.

In February, we were notified that we met the standards for level one of the Trusted Charity Standard that all YMCAs were required in accordance with our membership agreement with National YMCA. As a result of advice on completion of the annual Healthcheck, several key policies were revised and updated. We maintain good links with National YMCA, attending meetings online, such as regular chair updates and consultations and the AGM online, although we were unable to send an attendee to the National Conference. Trustees find the Y-Hub platform for YMCAs helpful and through this medium we have contributed to discussions and circulated informative reports from National Groups.

Relations with the Dorchester Sawmills Development Association (DSDA) are professional and enable oversight and upkeep of the Sawmills site. Trustees have raised the matter of extension of the site lease (due to expire in 2035) with the Duchy of Cornwall through the established channels of communication and have been informed that this is in hand.

Finally, we, the trustees record a vote of thanks to our treasurer, Rodney Middle, who stands down as treasurer who has done an excellent job keeping track of finances during the building programme and Covid. We will miss his expertise and experience. To ensure stability and continuity of governance, we are engaged in succession planning and are actively seeking new trustees, particularly a replacement trustee treasurer and a trustee with good social media and communication skills.

**Dorchester YMCA CIO**

**known as Dorchester YMCA**

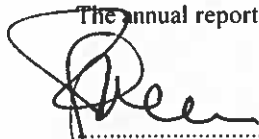
**Trustees' Report (continued)**

**Financial review**

***Policy on reserves***

The charity has a policy which provides for unseen or unplanned work for the upkeep of the premises and equipment and continued functioning of the club. There is now one restricted fund for the provision of activities to those individuals with special needs and, at the year end, this amounted to £0.00 (2023: nil. 2022: £12,848).

The annual report was approved by the trustees of the charity on 17 October 2025 and signed on its behalf by:



.....  
Peter Green  
Chairman and trustee

## **Dorchester YMCA CIO**

### **known as Dorchester YMCA**

#### **Statement of Trustees' Responsibilities**

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

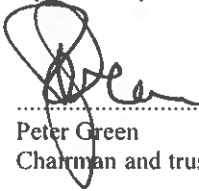
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 17 October 2025 and signed on its behalf by:



.....  
Peter Green  
Chairman and trustee

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Independent Examiner's Report to the trustees of Dorchester YMCA CIO**

I report to the trustees on my examination of the accounts of Dorchester YMCA CIO for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of Dorchester YMCA CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Dorchester YMCA CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

  
.....

James Driver  
ACCA

Stafford House  
10 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

17 October 2025

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Statement of Financial Activities for the Year Ended 31 December 2024**

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	11,577	5,586	17,163
Charitable activities	3	127,819	-	127,819
Investment income	4	539	-	539
<b>Total Income</b>		<u>139,935</u>	<u>5,586</u>	<u>145,521</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(106,555)</u>	<u>(33,680)</u>	<u>(140,235)</u>
<b>Total Expenditure</b>		<u>(106,555)</u>	<u>(33,680)</u>	<u>(140,235)</u>
Net movement in funds		33,380	(28,094)	5,286
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>225,228</u>	<u>194,846</u>	<u>420,074</u>
Total funds carried forward	16	<u>258,608</u>	<u>166,752</u>	<u>425,360</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies		-	2,250	2,250
Charitable activities		109,194	-	109,194
Investment income	4	60	-	60
<b>Total income</b>		<u>109,254</u>	<u>2,250</u>	<u>111,504</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(102,412)</u>	<u>(34,261)</u>	<u>(136,673)</u>
<b>Total expenditure</b>		<u>(102,412)</u>	<u>(34,261)</u>	<u>(136,673)</u>
Net income/(expenditure)		<u>6,842</u>	<u>(32,011)</u>	<u>(25,169)</u>
Net movement in funds		6,842	(32,011)	(25,169)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>205,538</u>	<u>239,705</u>	<u>445,243</u>
Total funds carried forward	16	<u>212,380</u>	<u>207,694</u>	<u>420,074</u>

All of the charity's activities derive from continuing operations during the above two periods.

**Dorchester YMCA CIO**

**known as Dorchester YMCA**

**(Registration number: 1162969)  
Balance Sheet as at 31 December 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	367,780	397,447
<b>Current assets</b>			
Stocks	12	1,221	1,936
Debtors	15	1,486	1,943
Investments		82,839	50,778
Cash at bank and in hand	10	<u>22</u>	<u>-</u>
		85,568	54,657
<b>Creditors: Amounts falling due within one year</b>	14	<u>(27,988)</u>	<u>(32,030)</u>
<b>Net current assets</b>		<u>57,580</u>	<u>22,627</u>
<b>Net assets</b>		<u>425,360</u>	<u>420,074</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		166,752	220,542
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>258,608</u>	<u>199,532</u>
<b>Total funds</b>	16	<u>425,360</u>	<u>420,074</u>

The financial statements on pages 9 to 10 were approved by the trustees, and authorised for issue on 17 October 2025 and signed on their behalf by:



.....  
Rodney Middle  
Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

Dorchester YMCA CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Dorchester YMCA CIO

### known as Dorchester YMCA

#### Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

##### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold property	Over the remaining life of the lease
Computer equipment	3 years on the straight line basis
Gym equipment	15% on the reducing balance basis
Fixtures, fittings and equipment	15% on the reducing balance basis

##### Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

##### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

##### Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

##### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

##### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

Restricted funds are those for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Donations	11,577	1,000	12,577
Grants:			
Grants, including capital grants	-	4,586	4,586
<b>Total for 2024</b>	<b>11,577</b>	<b>5,586</b>	<b>17,163</b>
<b>Total for 2023</b>	<b>-</b>	<b>2,250</b>	<b>2,250</b>

**3 Income from charitable activities**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Membership and activities	99,719	-	99,719	95,427
Hire of hall	21,141	-	21,141	12,229
Holiday club	5,275	-	5,275	
Fund raising	22	-	22	295
Other income	1,661	-	1,661	1,242
	<b>127,818</b>	<b>-</b>	<b>127,818</b>	<b>121,422</b>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

**4 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income; Interest receivable on bank deposits	539	539
<b>Total for 2024</b>	539	539
<b>Total for 2023</b>	60	60

**5 Expenditure on raising funds**

		<b>Total 2024 £</b>	<b>Total 2023 £</b>
Direct costs	6	138,673	134,843
Governance costs	6	1,560	1,830
		140,233	136,673

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

**6 Analysis of governance and support costs**

	Unrestricted fund	Restricted funds	Total 2024	Total 2023
	£	£	£	£
<b>Direct costs</b>				
Wages	77,252	1,250	78,502	70,997
Staff expenses	628	-	628	910
Course fees	1,284	-	1,284	3,342
Establishment costs	9,024	-	9,024	8,256
Repairs and maintenance	1,321	-	1,321	2,122
Office expenses	3,688	-	3,688	3,638
Competition fees	-	-	-	-
Subscriptions and affiliations	1,384	-	1,384	1,657
Insurance	2,805	-	2,805	4,088
Sundry and other cost	544	-	544	515
Bank charges	61	-	61	61
Gym equipment	-	-	-	-
Hall hire	-	-	-	3,717
Examination of financial statements by independent examiner	-	-	-	-
Loan Interest	687	-	687	938
	<u>102,726</u>	<u>1,250</u>	<u>103,976</u>	<u>100,241</u>
Depreciation	2,267	32,430	34,697	34,602
	<u>104,993</u>	<u>33,680</u>	<u>138,673</u>	<u>134,843</u>
			<b>Total 2024</b>	<b>Total 2023</b>
			£	£
<b>Governance costs</b>				
Independent examiners fees			<u>1,560</u>	<u>1,830</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

**7 Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	72,890	66,100
National Insurance	412	4,484
Pension contributions	5,200	413
	<b>78,502</b>	<b>70,997</b>
	<b>78,502</b>	<b>70,997</b>

No employee received emoluments of more than £60,000 during the year.

The club employed the services of 16 part-time members of staff during the year and used 10 volunteers who did not receive any remuneration.

**8 Trustees remuneration and expenses**

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Rodney Middle (treasurer) did not receive any remuneration during this, or the previous year, for his services.

**9 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Office equipment £</b>	<b>Gym equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 January 2024	790,664	5,204	104,734	900,602
Additions	5,030	-	-	5,030
At 31 December 2024	<b>795,694</b>	<b>5,204</b>	<b>104,734</b>	<b>905,632</b>
<b>Depreciation</b>				
At 1 January 2024	406,532	3,100	93,523	503,155
Charge for the year	32,430	585	1,682	34,697
At 31 December 2024	<b>438,962</b>	<b>3,685</b>	<b>95,205</b>	<b>537,852</b>
<b>Net book value</b>				
At 31 December 2024	<b>356,732</b>	<b>1,519</b>	<b>9,529</b>	<b>367,780</b>
At 31 December 2023	<b>384,132</b>	<b>2,104</b>	<b>11,211</b>	<b>397,447</b>

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £356,732 (2023 - £384,132) in respect of leaseholds.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

**10 Cash and cash equivalents**

	<b>2024</b> £
Cash on hand	22

**11 Financial guarantee contracts**

A grant of £92,000 was received, during the year ended 31st December 2010, from Sport England. This grant is secured by a legal charge over the lease of the building.

In the event that the Dorchester YMCA should cease its activities or dispose of its interest in the leasehold building, the grant will become repayable.

After the tenth anniversary of the award of the grant the Dorchester YMCA may apply to have the legal charge removed.

**12 Stock**

	<b>2024</b> £	<b>2023</b> £
Stocks	1,221	1,936

**13 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**14 Creditors: amounts falling due within one year**

	<b>2024</b> £	<b>2023</b> £
Other loans	11,058	17,373
Memberships received in advance	13,485	12,041
Other creditors	1,945	1,176
Accruals	1,500	1,440
	27,988	32,030

**15 Debtors**

	<b>2024</b> £	<b>2023</b> £
Prepayments	1,486	1,943

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

**16 Funds**

	<b>Balance at 1 January 2024</b>	<b>Incoming resources</b>	<b>Resources expensed</b>	<b>Transfers</b>	<b>Balance at 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>					
General	225,228	139,935	106,555		258,608
<b>Restricted fund</b>					
Hall and community centre project	194,846	4,336	32,430		166,752
Special needs		1,250	1,250		-
	<u>194,846</u>	<u>5,586</u>	<u>33,680</u>	<u>-</u>	<u>166,752</u>
<b>Total funds</b>	<u>420,074</u>	<u>145,521</u>	<u>140,235</u>	<u>-</u>	<u>425,360</u>
	<b>Balance at 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expensed</b>	<b>Transfers</b>	<b>Balance at 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>					
General	205,538	109,253	102,412	12,848	225,227
<b>Restricted fund</b>					
Hall and community centre project	226,857		32,011	-	194,846
Special needs	12,848	2,250	2,250	(12,848)	-
	<u>239,705</u>	<u>2,250</u>	<u>34,261</u>	<u>-</u>	<u>194,846</u>
<b>Total funds</b>	<u>445,243</u>	<u>111,503</u>	<u>136,673</u>	<u>-</u>	<u>420,073</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)**

**17 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2024 £</b>
Tangible fixed assets	11,048	356,732	367,780
Current assets	85,568	-	85,568
Current liabilities	<u>(27,988)</u>	<u>-</u>	<u>(27,988)</u>
Total net assets	<u>68,628</u>	<u>356,732</u>	<u>425,360</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2023 £</b>
Tangible fixed assets	13,315	384,132	397,447
Current assets	54,657	-	54,657
Current liabilities	<u>(32,030)</u>	<u>-</u>	<u>(32,030)</u>
Total net assets	<u>35,942</u>	<u>384,132</u>	<u>420,074</u>



**DORCHESTER YMCA CIO**

England & Wales - Charity number 1162969

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# Accounts

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Charity registration number: 1162969

# **Dorchester YMCA CIO**

known as

**Dorchester YMCA**

**Annual Report and Financial Statements**

**for the Year Ended 31 December 2023**

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
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**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Reference and Administrative Details**

<b>Chairman</b>	Peter Green
<b>Trustees</b>	Peter Green Godfrey Lancashire Rodney Middle, Treasurer Lesley Dowsett Clare Byrne Sam Welch
<b>Charity Registration Number</b>	1162969
<b>Principal Office</b>	Sawmills Lane Weymouth Avenue Dorchester Dorset DT1 2RZ
<b>Independent Examiner</b>	Kennedy Legg Stafford House 10 Prince of Wales Road Dorchester Dorset DT1 1PW
<b>Bankers</b>	HSBC Bank plc 15 Cornhill Dorchester Dorset DT1 1BJ

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

**Objectives and activities**

*Objects and aims*

*Public benefit entity*

The objectives of the charity are:

To advance the Christian faith, including by:

- 1) promoting a Christian environment inspired and motivated by the life, example and teaching of Jesus Christ, where people of faith and people of none can work together for the transformation of communities; and
- 2) enabling young people to flourish through experiencing and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ;
- 3) to provide or assist in the provision in the interests of social welfare of facilities for the recreation and other leisure time occupation for men and women with the objective of improving their conditions of life;
- 4) to provide or assist in the provision of education, in particular for young people, with the object of developing their physical, mental or spiritual capabilities;
- 5) to relieve or assist in the relief of people, and particularly young people, who are in conditions of need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**CONSTITUTION OF THE DORCHESTER YMCA CIO**

The aims of the Dorchester YMCA are aligned to those of the YMCA Association of England, Ireland and Wales, adopted by the British Young Men's Christian Assembly. These aims are also inclusive of all young people, both male and female and of all people of religious faiths and beliefs and none.

**1 NAME**

The Association shall be called the Dorchester Young Men's Christian Association (hereinafter called the 'Association')

**2.1 AIMS**

The objectives of the Association arise from its acceptance of the basis of the Young Men's Christian Association of England, Ireland and Wales adopted by the Young Men's Christian Association Assembly held in Birmingham in 1973, that is to say:

'The Young Men's Christian Association seeks to unite those who, regarding Jesus Christ as their God and Saviour according to Holy Scriptures, desire to be his disciples in their faith and in their life and to associate their efforts for the extension of His Kingdom'.

Any difference of opinion on other subjects however important shall not in themselves interfere with the harmonious relations of the Association of the Young Men's Christian Association Movement.

Accordingly, the aims of the Association are:

To promote Christian values and behaviour that demonstrate its relevance and significance today;

To improve the social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**2.2 OBJECTIVES OF THE DORCHESTER YCMA**

Dorchester YMCA is a self-supporting, non-profit making Christian Charitable organisation, which welcomes people of all abilities and ages regardless of faith, gender, race, and sexual orientation.

Our aim is to improve social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

Specifically, our Objectives are to:

1. Provide sport in a friendly social environment and encourage the fitness habit in people of all ages and abilities starting from the very young;
2. Give children a sense of body awareness, self-confidence and self-esteem as well as encouraging the development of social and communication skills;
3. Encourage the potential of all our young people, particularly those with disabilities to thrive in situations where they can feel confident and where they are valued for themselves;
4. Provide an environment where young people can gain basic coaching experience and an understanding of working within a team.

**Structure, governance and management**

*Nature of governing document*

The Dorchester YMCA is a Charitable Incorporated Company and is governed by the constitution which was adopted and registered by the Charity Commission on 3 August 2015 (registration number: 1162969).

The charity is affiliated to the National Council of the Young Men's Christian Association Movement (the Association) and shall comply with the terms of affiliation set out in the National Council's byelaws as amended from time to time.

*Recruitment and appointment of trustees*

The Body of the Trustees shall be at least three in number.

Apart from the first charity Trustees, every trustee must be appointed, for a term of three years, by resolution at a properly convened meeting of the Charity Trustees.

*Induction and training of trustees*

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skill, knowledge and experience needed for the effective administration of the charity.

At least three quarters of the Charity Trustees shall, on appointment, have delivered to the Association a declaration of their Christian commitment in such a form as the Trustees may require and the remainder shall, on appointment, have delivered to the Association a statement of their support in such a form as the Trustees require.

Each new Trustee will be briefed on their legal obligations under charity law and will be provided with a copy of the Charity's Constitution and latest Trustee's Annual Report and statement of account.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**Achievements and performance**

The trustees as usual and with sincerity would like to thank all the staff, paid and volunteers, for their commitment, efforts and support for our YMCA. Our thanks also to the parents/carers for their patience during the building project. The project account was closed in December and the final invoices were paid after the snagging and other minor works were carried out; this formally signalled the completion of the last phase of the project.

All the facilities of the centre were in operation again and activities resumed as before the pandemic but not to the same levels. However, usage of the activity room increased, meeting one of the aims of the project. Efforts to resurrect the table tennis provision were sadly without success but it is still our intention to provide table tennis in the future. Lessons learned and changes made informed our practices such as maintaining a one-way entry/exit system, hygienic practices and precautions about staff if suspected of or testing positive for Covid being able to be away (receiving their wages) to avoid coming into contact with others.

Due to retirement of senior coaches and the hiatus in being able to train new coaches, we were unable to offer the same volume and level of classes to pre-Covid levels. However, we were able to increase numbers during the year to 350+ with long waiting lists. We continued to train volunteers and new coaches to level 1, and 6 coaches took level 2 with IGA. We were grateful to two recently retired coaches for their support in stepping in to run classes when needed. The proposal to run Gym Parties again was unable to progress due to coach shortage. A review of equipment highlighted that soft play equipment would soon need to be replaced and maintenance of the pit - a large item of expense. In December trustees were pleased to accept the proposal to reinstate a coach representative on the board of trustees. As noted in the previous year's report, the Centre Manager and Finance Manager managed to maintain suitable staffing levels and trustees record their thanks for their flexibility and perseverance.

There were no complaints but a disciplinary took place that trustees were required to hear and adjudicate. Due process was followed with a satisfactory outcome. The lessons learned from the situation was one of the items at the trustee strategy/training day in July. Following a review of roles, each trustee took a specific role which included Clare Byrne taking on the role of vice-chair. Two important areas to be filled were for social media expertise and fund raising. A review of and a programme for updating policies was a positive outcome of the meeting that linked conveniently with completion of the Healthcheck for National YMCA and preparation for meeting the requirements of the Trusted Charity Standard. All YMCAs were required to meet level 1 of the Standard by December 2023. Meeting the full range of performance indicators (79) was a major task and heavy strain on our resources out of proportion to our size. Nevertheless, the support given by the National Governance and Standards Manager was invaluable for which we record our thanks. Although not finalised by the end of December, enough evidence was entered into the template to subsequently learn (with much relief) that we meet level 1. Links with the South West Area Manager for YMCA were made with the potential for working together.

We continued to maintain good links with National YMCA, attending meetings online, for example the AGM, training on Trusted Charity Standard, The Healthcheck, although no one was able to attend the National Conference in Nottingham held in person. Trustees find the Y-Hub platform for YMCAs informative and through this medium we have contributed to discussions and circulated good reports from National.

Revised lease arrangements with the Dorchester Sawmills Development Association (SDA) were finally concluded and the paperwork completed.

Finally, we, the trustees, would like to thank all our members, users, parents, hirers for their support during the year; we look forward to their helping us achieve our plans to recruit more coaches, trustees, increase usage of the centre and secure our finances to enable all those who participate to enjoy their activities and develop themselves.

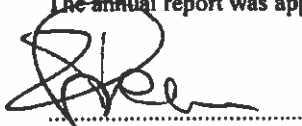
**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**Financial review**

***Policy on reserves***

The charity has a policy, which provides for two restricted funds. The first is to fund the provision of activities to those individuals with special needs and, at the year end, this amounted to Nil (2022: £12,848). The second is to provide the project to expand facilities available and this amounts to £225,227 (2022: £226,587); this balance forms part of the Long Leasehold and Other Interest in Land and Buildings as shown in the balance Sheet.

The annual report was approved by the trustees of the charity on 15 August 2024 and signed on its behalf by:



.....  
Peter Green  
Chairman and trustee

## **Dorchester YMCA CIO**

**known as Dorchester YMCA**

### **Statement of Trustees' Responsibilities**

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

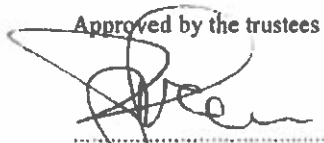
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 15 August 2024 and signed on its behalf by:



.....  
Peter Green  
Chairman and trustee

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Independent Examiner's Report to the trustees of Dorchester YMCA CIO**

I report to the trustees on my examination of the accounts of Dorchester YMCA CIO for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of Dorchester YMCA CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Dorchester YMCA CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.



James Driver  
ACCA

Stafford House  
10 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

15 August 2024

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Statement of Financial Activities for the Year Ended 31 December 2023**

	Note	Unrestricted £	Restricted £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	-	2,250	2,250
Charitable activities	3	109,194	-	109,194
Investment income	4	60	-	60
<b>Total Income</b>		<u>109,254</u>	<u>2,250</u>	<u>111,504</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(102,412)</u>	<u>(34,261)</u>	<u>(136,673)</u>
<b>Total Expenditure</b>		<u>(102,412)</u>	<u>(34,261)</u>	<u>(136,673)</u>
Net movement in funds		6,842	(32,011)	(25,169)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>205,538</u>	<u>239,705</u>	<u>445,243</u>
Total funds carried forward	15	<u>212,380</u>	<u>207,694</u>	<u>420,074</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		1,500	12,917	14,417
Charitable activities		104,313	-	104,313
Investment income	4	71	-	71
HMRC Furlough grants		4,000	-	4,000
<b>Total income</b>		<u>109,884</u>	<u>12,917</u>	<u>122,801</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(102,893)</u>	<u>(32,507)</u>	<u>(135,400)</u>
<b>Total expenditure</b>		<u>(102,893)</u>	<u>(32,507)</u>	<u>(135,400)</u>
Net income/(expenditure)		<u>6,991</u>	<u>(19,590)</u>	<u>(12,599)</u>
Net movement in funds		6,991	(19,590)	(12,599)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>198,547</u>	<u>259,295</u>	<u>457,842</u>
Total funds carried forward	15	<u>205,538</u>	<u>239,705</u>	<u>445,243</u>

All of the charity's activities derive from continuing operations during the above two periods.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**(Registration number: 1162969)**  
**Balance Sheet as at 31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	9	397,447	428,119
<b>Current assets</b>			
Stocks	11	1,936	1,519
Debtors	14	1,943	1,841
Investments		<u>50,778</u>	<u>47,574</u>
		54,657	50,934
<b>Creditors: Amounts falling due within one year</b>	13	<u>(32,030)</u>	<u>(33,810)</u>
<b>Net current assets</b>		<u>22,627</u>	<u>17,124</u>
<b>Net assets</b>		<u>420,074</u>	<u>445,243</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		207,694	239,705
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>212,380</u>	<u>205,538</u>
<b>Total funds</b>	15	<u>420,074</u>	<u>445,243</u>

The financial statements on pages 9 to 10 were approved by the trustees, and authorised for issue on 15 August 2024 and signed on their behalf by:



.....  
Rodney Middle  
Trustee

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

Dorchester YMCA CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold property	Over the remaining life of the lease
Computer equipment	3 years on the straight line basis
Gym equipment	15% on the reducing balance basis
Fixtures, fittings and equipment	15% on the reducing balance basis

**Current asset investments**

Current asset investments are included at the lower of cost and net realisable value / market value.

**Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted funds are those for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**2 Income from donations and legacies**

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants:			
Grants, including capital grants	-	2,250	2,250
<b>Total for 2023</b>	-	2,250	2,250
<b>Total for 2022</b>	1,500	12,917	14,417
<b>Grants received</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
STET Donation	-	2,250	2,250
	-	2,250	2,250

**3 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Membership and activities	95,427	-	95,427	95,518
Hire of hall	12,229	-	12,229	6,274
Competition fees received	-	-	-	600
Holiday club	-	-	-	
Fund raising	295	-	295	873
Other income	1,242	-	1,242	1,048
	109,193	-	109,193	104,313

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**4 Investment income**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Interest receivable and similar income;		
Interest receivable on bank deposits	60	60
<b>Total for 2023</b>	60	60
<b>Total for 2022</b>	71	71

**5 Expenditure on raising funds**

		<b>Total 2023 £</b>	<b>Total 2022 £</b>
	Note		
Direct costs	6	134,843	134,302
Governance costs	6	1,830	1,098
		136,673	135,400

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**6 Analysis of governance and support costs**

	Unrestricted fund	Restricted funds	Total 2023	Total 2022
	£	£	£	£
<b>Direct costs</b>				
Wages	68,747	2,250	70,997	76,385
Staff expenses	910	-	910	1,287
Course fees	3,342	-	3,342	1,243
Establishment costs	8,256	-	8,256	6,924
Repairs and maintenance	2,122	-	2,122	66
Office expenses	3,638	-	3,638	4,216
Competition fees	-	-	-	-
Subscriptions and affiliations	1,657	-	1,657	1,288
Insurance	4,088	-	4,088	3,318
Sundry and other cost	515	-	515	407
Staff Recruitment Expenses	-	-	-	286
Accountancy	-	-	-	-
Bank charges	61	-	61	66
Gym equipment	-	-	-	357
Hall hire	3,717	-	3,717	3,716
Examination of financial statements by independent examiner	1,830	-	1,830	1,098
Loan Interest	938	-	938	250
	<u>99,821</u>	<u>2,250</u>	<u>102,071</u>	<u>100,907</u>
Depreciation	2,591	32,011	34,602	34,493
	<u>102,412</u>	<u>34,261</u>	<u>136,673</u>	<u>135,400</u>
			<b>Total 2023</b>	<b>Total 2022</b>
			£	£
<b>Governance costs</b>				
Independent examiners fees			<u>1,830</u>	<u>1,098</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**7 Staff costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	66,100	69,647
National Insurance	4,484	5,478
Pension contributions	413	1,260
	<b>70,997</b>	<b>76,385</b>

No employee received emoluments of more than £60,000 during the year.

The club employed the services of 22 part-time members of staff during the year and used 6 volunteers who did not receive any remuneration.

**8 Trustees remuneration and expenses**

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Rodney Middle (treasurer) did not receive any remuneration during this, or the previous year, for his services.

**9 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Office equipment £</b>	<b>Gym equipment £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 January 2023	788,441	3,497	104,734	896,672
Additions	2,223	1,707	-	3,930
At 31 December 2023	<b>790,664</b>	<b>5,204</b>	<b>104,734</b>	<b>900,602</b>
<b>Depreciation</b>				
At 1 January 2023	374,521	2,488	91,544	468,553
Charge for the year	32,011	612	1,979	34,602
At 31 December 2023	<b>406,532</b>	<b>3,100</b>	<b>93,523</b>	<b>503,155</b>
<b>Net book value</b>				
At 31 December 2023	<b>384,132</b>	<b>2,104</b>	<b>11,211</b>	<b>397,447</b>
At 31 December 2022	<b>413,920</b>	<b>1,009</b>	<b>13,190</b>	<b>428,119</b>

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £384,132 (2022 - £413,920) in respect of leaseholds.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**10 Financial guarantee contracts**

A grant of £92,000 was received, during the year ended 31st December 2010, from Sport England. This grant is secured by a legal charge over the lease of the building.

In the event that the Dorchester YMCA should cease its activities or dispose of its interest in the leasehold building, the grant will become repayable.

After the tenth anniversary of the award of the grant the Dorchester YMCA may apply to have the legal charge removed.

**11 Stock**

	2023 £	2022 £
Stocks	<u>1,936</u>	<u>1,519</u>

**12 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**13 Creditors: amounts falling due within one year**

	2023 £	2022 £
Other loans	17,373	23,687
Memberships received in advance	12,041	7,855
Other creditors	1,176	1,218
Accruals	<u>1,440</u>	<u>1,050</u>
	<u>32,030</u>	<u>33,810</u>

**14 Debtors**

	2023 £	2022 £
Prepayments	<u>1,943</u>	<u>1,841</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**15 Funds**

	Balance at 1 January 2023	Incoming resources	Resources expensed	Transfers	Balance at 31 December 2023
	£	£	£	£	£
<b>Unrestricted fund</b>					
General	205,538	109,253	102,412	12,848	225,227
<b>Restricted fund</b>					
Hall and community centre project	226,857	-	32,011	-	194,846
Special needs	12,848	2,250	2,250	(12,848)	-
	<u>239,705</u>	<u>2,250</u>	<u>34,261</u>	<u>-</u>	<u>194,846</u>
<b>Total funds</b>	<u>445,243</u>	<u>111,503</u>	<u>136,673</u>	<u>-</u>	<u>420,073</u>
	Balance at 1 January 2022	Incoming resources	Resources expensed	Transfers	Balance at 31 December 2022
	£	£	£	£	£
<b>Unrestricted fund</b>					
General	198,547	109,884	102,893	-	205,538
<b>Restricted fund</b>					
Hall and community centre project	246,447	12,250	31,840	-	226,857
Special needs	12,848	667	667	-	12,848
	<u>259,295</u>	<u>12,917</u>	<u>32,507</u>	<u>-</u>	<u>239,705</u>
<b>Total funds</b>	<u>457,842</u>	<u>122,801</u>	<u>135,400</u>	<u>-</u>	<u>445,243</u>

During the year, it was identified that total expenditure of £12,848.00, which should have been allocated to the restricted fund, was erroneously charged to the unrestricted fund. This error has been corrected by transferring the expenditure from the unrestricted fund to the restricted fund. The financial statements for the current year have been adjusted to reflect this correction. The impact on the financial statements is as follows:

Decrease in Unrestricted Fund Expenses: £12,848.00  
Increase in Restricted Fund Expenses: £12,848.00

This correction ensures that the restricted funds are accurately represented in accordance with the donor's intentions and the charity's financial policies.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

**16 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2023 £</b>
Tangible fixed assets	13,315	384,132	397,447
Current assets	54,657	-	54,657
Current liabilities	<u>(32,030)</u>	<u>-</u>	<u>(32,030)</u>
<b>Total net assets</b>	<u><b>35,942</b></u>	<u><b>384,132</b></u>	<u><b>420,074</b></u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2022 £</b>
Tangible fixed assets	14,199	413,920	428,119
Current assets	50,934	-	50,934
Current liabilities	<u>(33,810)</u>	<u>-</u>	<u>(33,810)</u>
<b>Total net assets</b>	<u><b>31,323</b></u>	<u><b>413,920</b></u>	<u><b>445,243</b></u>



**DORCHESTER YMCA CIO**

England & Wales - Charity number 1162969

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# Accounts

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Charity registration number: 1162969

# Dorchester YMCA CIO

known as

Dorchester YMCA

Annual Report and Financial Statements

for the Year Ended 31 December 2022

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
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## **Dorchester YMCA CIO**

**known as Dorchester YMCA**

### **Reference and Administrative Details**

<b>Chairman</b>	Peter Green
<b>Trustees</b>	Peter Green Godfrey Lancashire Rodney Middle, Treasurer Lesley Dowsett Clare Byrne Sam Welch
<b>Charity Registration Number</b>	1162969
<b>Principal Office</b>	Sawmills Lane Weymouth Avenue Dorchester Dorset DT1 2RZ
<b>Independent Examiner</b>	Kennedy Legg Stafford House 10 Prince of Wales Road Dorchester Dorset DT1 1PW
<b>Bankers</b>	HSBC Bank plc 15 Cornhill Dorchester Dorset DT1 1BJ

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

**Objectives and activities**

*Objects and aims*

*Public benefit entity*

The objectives of the charity are:

To advance the Christian faith, including by:

- 1) promoting a Christian environment inspired and motivated by the life, example and teaching of Jesus Christ, where people of faith and people of none can work together for the transformation of communities; and
- 2) enabling young people to flourish through experiencing and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ;
- 3) to provide or assist in the provision in the interests of social welfare of facilities for the recreation and other leisure time occupation for men and women with the objective of improving their conditions of life;
- 4) to provide or assist in the provision of education, in particular for young people, with the object of developing their physical, mental or spiritual capabilities;
- 5) to relieve or assist in the relief of people, and particularly young people, who are in conditions of need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**CONSTITUTION OF THE DORCHESTER YMCA CIO**

The aims of the Dorchester YMCA are aligned to those of the YMCA Association of England, Ireland and Wales, adopted by the British Young Men's Christian Assembly. These aims are also inclusive of all young people, both male and female and of all people of religious faiths and beliefs and none.

**1 NAME**

The Association shall be called the Dorchester Young Men's Christian Association (hereinafter called the 'Association')

**2.1 AIMS**

The objectives of the Association arise from its acceptance of the basis of the Young Men's Christian Association of England, Ireland and Wales adopted by the Young Men's Christian Association Assembly held in Birmingham in 1973, that is to say:

'The Young Men's Christian Association seeks to unite those who, regarding Jesus Christ as their God and Saviour according to Holy Scriptures, desire to be his disciples in their faith and in their life and to associate their efforts for the extension of His Kingdom'.

Any difference of opinion on other subjects however important shall not in themselves interfere with the harmonious relations of the Association of the Young Men's Christian Association Movement.

Accordingly, the aims of the Association are:

To promote Christian values and behaviour that demonstrate its relevance and significance today;

To improve the social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**2.2 OBJECTIVES OF THE DORCHESTER YCMA**

Dorchester YMCA is a self-supporting, non-profit making Christian Charitable organisation, which welcomes people of all abilities and ages regardless of faith, gender, race, and sexual orientation.

Our aim is to improve social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

Specifically, our Objectives are to:

1. Provide sport in a friendly social environment and encourage the fitness habit in people of all ages and abilities starting from the very young;
2. Give children a sense of body awareness, self-confidence and self-esteem as well as encouraging the development of social and communication skills;
3. Encourage the potential of all our young people, particularly those with disabilities to thrive in situations where they can feel confident and where they are valued for themselves;
4. Provide an environment where young people can gain basic coaching experience and an understanding of working within a team.

**Structure, governance and management**

*Nature of governing document*

The Dorchester YMCA is a Charitable Incorporated Company and is governed by the constitution which was adopted and registered by the Charity Commission on 3 August 2015 (registration number: 1162969).

The charity is affiliated to the National Council of the Young Men's Christian Association Movement (the Association) and shall comply with the terms of affiliation set out in the National Council's byelaws as amended from time to time.

*Recruitment and appointment of trustees*

The Body of the Trustees shall be at least three in number.

Apart from the first charity Trustees, every trustee must be appointed, for a term of three years, by resolution at a properly convened meeting of the Charity Trustees.

*Induction and training of trustees*

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skill, knowledge and experience needed for the effective administration of the charity.

At least three quarters of the Charity Trustees shall, on appointment, have delivered to the Association a declaration of their Christian commitment in such a form as the Trustees may require and the remainder shall, on appointment, have delivered to the Association a statement of their support in such a form as the Trustees require.

Each new Trustee will be briefed on their legal obligations under charity law and will be provided with a copy of the Charity's Constitution and latest Trustee's Annual Report and statement of account.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**Achievements and performance**

The trustees would like to thank all the staff, paid and volunteers, for their commitment, efforts and patience that enabled us to get through another challenging and difficult year and see the completion of the building project. The trustees continued to meet initially virtually and regularly until the end of lockdown and in person thereafter. At the April meeting after reviewing finances for the building project, trustees unanimously agreed to go ahead and complete the phase two project with modifications to the original specification to accommodate the spiralling, ever increasing costs; it was a 'now or never' decision. In hindsight the correct decision. To make up for the projected shortfall of £25,000 after all funding bids were accounted for, a loan arrangement was made with an individual 'friend' of the club who wishes to remain anonymous. This was on the same terms as the preferential loan offered by British Gymnastics but with flexible pay back arrangements. The project was completed successfully and on time for the September term start. During the building, the centre remained open for limited activities as the contractors were very flexible in undertaking the work with stringent observation of health and safety rules.

We maintained the same levels for the gym activity at the start of the year as we ended in 2021 due to continued Covid restrictions. Numbers averaged around 200. When Covid restrictions ended at the end of March, we were able to increase the activities and re-open use of the activity hall. Some of the precautions taken during Covid were maintained such as use of hand sanitisers, good ventilation, one-way exit/entry, testing. We were unable to increase the numbers of classes to pre-pandemic levels due to the shortage of qualified coaches as we were not able to recruit and train new coaches. As in the previous year, the two managers, Centre Manager and Finance Manager managed to maintain suitable staffing levels to run the reduced classes. Trustees agreed a small increase in the level of fees for September and in reviewing staffing costs agreed the principle that coaches should be paid for the actual role that they undertake when coaching to recognise the appropriate level of responsibility.

In June, 42 gymnasts successfully took part in their first competition, judged by a former national rhythmic gymnast coach. After re-opening, the decision was taken to register with and use International Gymnastics as the awarding body. The move proved popular with coaches and gymnasts. In July we said farewell to some senior and highly respected coaches whose absence was missed. However, we were able to call on the generosity of a couple of retirees to help us out when there were staff absences. In the autumn following the recruitment campaign, we recruited some new volunteers and trainee coaches but were unable to recruit experienced coaches although interviewing a highly respected ex-international coach.

Although attracting some new hirers on re-opening, the table tennis section, the longest activity, ceased due to lack of viable numbers. We hope to be able to resurrect the provision since there is a thriving league in the Weymouth area.

National YMCA launched its new National Federation Strategy, 2022 to 2030 to which we contributed. In line with the National Membership Agreement, we undertook to be accredited for level one of the Trusted Charity Standard by December 2023.

Negotiations with the Dorchester Sawmills Development Association continued about the revised lease arrangements with the conclusion anticipated in 2023.

No complaints were received during the year. Parents and users were very complimentary about the improved facilities and redecoration of the centre.

Finally, we, the trustees, would like to thank all our members, users, parents, hirers for their support and patience during a challenging year.


**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**Financial review**

***Policy on reserves***

The charity has a policy, which provides for two restricted funds. The first is to fund the provision of activities to those individuals with special needs and, at the year end, this amounted to £12,848 (2020: £12,848). the second is to provide the project to expand facilities available and this amounts to £246,447 (2020: £259,031): this balance forms part of the Long Leasehold and Other Interest in Land and Buildings as shown in the balance Sheet.

The annual report was approved by the trustees of the charity on 11 October 2023 and signed on its behalf by:

  
.....  
Peter Green  
Chairman and trustee

## **Dorchester YMCA CIO**

### **known as Dorchester YMCA**

#### **Statement of Trustees' Responsibilities**

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 11 October 2023 and signed on its behalf by:



Peter Green  
Chairman and Trustee

## **Dorchester YMCA CIO**

**known as Dorchester YMCA**

### **Independent Examiner's Report to the trustees of Dorchester YMCA CIO**

I report to the trustees on my examination of the accounts of Dorchester YMCA CIO for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the charity trustees of Dorchester YMCA CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Dorchester YMCA CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

  
.....  
James Driver  
ACCA

Stafford House  
10 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

11 October 2023

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Statement of Financial Activities for the Year Ended 31 December 2022**

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	1,500	12,917	14,417
Charitable activities	3	104,313	-	104,313
Investment income	4	71	-	71
HMRC Furlough grants		4,000	-	4,000
<b>Total Income</b>		<u>109,884</u>	<u>12,917</u>	<u>122,801</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(102,893)</u>	<u>(32,507)</u>	<u>(135,400)</u>
<b>Total Expenditure</b>		<u>(102,893)</u>	<u>(32,507)</u>	<u>(135,400)</u>
Net movement in funds		6,991	(19,590)	(12,599)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>198,547</u>	<u>259,295</u>	<u>457,842</u>
Total funds carried forward	15	<u>205,538</u>	<u>239,705</u>	<u>445,243</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		1,523	12,691	14,214
Charitable activities		71,792	-	71,792
Investment income	4	23	-	23
HMRC Furlough grants		17,451	-	17,451
Covid grants		16,097	-	16,097
<b>Total income</b>		<u>106,886</u>	<u>12,691</u>	<u>119,577</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(116,500)</u>	<u>(25,275)</u>	<u>(141,775)</u>
<b>Total expenditure</b>		<u>(116,500)</u>	<u>(25,275)</u>	<u>(141,775)</u>
Net expenditure		<u>(9,614)</u>	<u>(12,584)</u>	<u>(22,198)</u>
Net movement in funds		(9,614)	(12,584)	(22,198)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>208,161</u>	<u>271,879</u>	<u>480,040</u>
Total funds carried forward	15	<u>198,547</u>	<u>259,295</u>	<u>457,842</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 11 to 19 form an integral part of these financial statements.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**(Registration number: 1162969)**  
**Balance Sheet as at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	428,119	262,538
<b>Current assets</b>			
Stocks	11	1,519	1,580
Debtors	14	1,841	1,559
Investments		<u>47,574</u>	<u>213,318</u>
		50,934	216,457
<b>Creditors: Amounts falling due within one year</b>	13	<u>(33,810)</u>	<u>(21,153)</u>
<b>Net current assets</b>		<u>17,124</u>	<u>195,304</u>
<b>Net assets</b>		<u>445,243</u>	<u>457,842</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		239,705	259,295
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>205,538</u>	<u>198,547</u>
<b>Total funds</b>	15	<u>445,243</u>	<u>457,842</u>

The financial statements on pages 9 to 10 were approved by the trustees, and authorised for issue on 11 October 2023 and signed on their behalf by:



.....  
Rodney Middle  
Trustee

20-10-2023

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2022**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

Dorchester YMCA CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Exemption from preparing a cash flow statement**

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

## **Dorchester YMCA CIO**

### **known as Dorchester YMCA**

#### **Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold property	Over the remaining life of the lease
Computer equipment	3 years on the straight line basis
Gym equipment	15% on the reducing balance basis
Fixtures, fittings and equipment	15% on the reducing balance basis

##### **Current asset investments**

Current asset investments are included at the lower of cost and net realisable value / market value.

##### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

##### **Trade debtors**

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

Restricted funds are those for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Donations	1,500	-	1,500
Grants:			
Grants, including capital grants	-	12,917	12,917
<b>Total for 2022</b>	<u>1,500</u>	<u>12,917</u>	<u>14,417</u>
<b>Total for 2021</b>	<u>1,523</u>	<u>12,691</u>	<u>14,214</u>
<b>Grants received</b>			
	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Local authority - WDDC	-	4,000	4,000
Building grant	-	5,000	5,000
Disability equipment grant	-	3,691	3,691
Other grants	1,000	-	1,000
	<u>1,000</u>	<u>12,691</u>	<u>13,691</u>

**Dorchester YMCA CIO**

**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

**3 Income from charitable activities**

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Membership and activities	95,518	-	95,518	67,105
Hire of hall	6,274	-	6,274	3,194
Competition fees received	600	-	600	
Holiday club		-	-	1,050
Fund raising	873	-	873	57
Other income	1,048	-	1,048	386
	<u>104,313</u>	<u>-</u>	<u>104,313</u>	<u>71,792</u>

**4 Investment income**

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>71</u>	<u>71</u>
<b>Total for 2022</b>	<u>71</u>	<u>71</u>
<b>Total for 2021</b>	<u>23</u>	<u>23</u>

**5 Expenditure on raising funds**

	Note	Total 2022 £	Total 2021 £
Direct costs	6	140,683	134,858
Governance costs	6	1,092	636
		<u>141,775</u>	<u>135,494</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

**6 Analysis of governance and support costs**

	Unrestricted fund	Restricted funds	Total 2022	Total 2021
	£	£	£	£
<b>Direct costs</b>				
Wages	75,718	667	76,385	86,503
Staff expenses	1,287	-	1,287	236
Course fees	1,243	-	1,243	80
Establishment costs	6,924	-	6,924	2,858
Repairs and maintenance	66	-	66	3,357
Office expenses	4,216	-	4,216	4,162
Competition fees	-	-	-	-
Subscriptions and affiliations	1,288	-	1,288	1,988
Insurance	3,318	-	3,318	3,004
Sundry and other cost	407	-	407	301
Staff Recruitment Expenses	286	-	286	-
Accountancy	-	-	-	-
Bank charges	66	-	66	-
Gym equipment	357	-	357	14,156
Hall hire	3,716	-	3,716	3,479
Examination of financial statements by independent examiner	1,098	-	1,098	1,092
Loan Interest	250	-	250	-
	100,240	667	100,907	121,216
Depreciation	2,653	31,840	34,493	20,559
	102,893	32,507	135,400	141,775
			<b>Total 2022</b>	<b>Total 2021</b>
			<b>£</b>	<b>£</b>
<b>Governance costs</b>				
Independent examiners fees			1,098	1,092

## Dorchester YMCA CIO

### known as Dorchester YMCA

#### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 7 Staff costs

	2022	2021
	£	£
Wages and salaries	69,647	79,536
National Insurance	5,478	5,705
Pension contributions	1,260	1,262
	76,385	86,503

No employee received emoluments of more than £60,000 during the year.

The club employed the services of 20 part-time members of staff during the year and used 4 volunteers who did not receive any remuneration.

#### 8 Trustees remuneration and expenses

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Rodney Middle (treasurer) did not receive any remuneration during this, or the previous year, for his services.

#### 9 Tangible fixed assets

	Land and buildings £	Office equipment £	Gym equipment £	Total £
<b>Cost</b>				
At 1 January 2022	588,846	3,018	104,734	696,598
Additions	199,595	479	-	200,074
At 31 December 2022	788,441	3,497	104,734	896,672
<b>Depreciation</b>				
At 1 January 2022	342,681	2,163	89,216	434,060
Charge for the year	31,840	325	2,328	34,493
At 31 December 2022	374,521	2,488	91,544	468,553
<b>Net book value</b>				
At 31 December 2022	413,920	1,009	13,190	428,119
At 31 December 2021	246,165	855	15,518	262,538

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £413,920 (2021 - £246,165) in respect of leaseholds.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

**10 Financial guarantee contracts**

A grant of £92,000 was received, during the year ended 31st December 2010, from Sport England. This grant is secured by a legal charge over the lease of the building.

In the event that the Dorchester YMCA should cease its activities or dispose of its interest in the leasehold building, the grant will become repayable.

After the tenth anniversary of the award of the grant the Dorchester YMCA may apply to have the legal charge removed.

**11 Stock**

	2022 £	2021 £
Stocks	<u>1,519</u>	<u>1,580</u>

**12 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**13 Creditors: amounts falling due within one year**

	2022 £	2021 £
Other loans	23,687	-
Memberships received in advance	7,855	16,627
Other creditors	1,218	3,524
Accruals	<u>1,050</u>	<u>1,002</u>
	<u>33,810</u>	<u>21,153</u>

**14 Debtors**

	2022 £	2021 £
Prepayments	<u>1,841</u>	<u>1,559</u>

**Dorchester YMCA CIO**

**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

**15 Funds**

	<b>Balance at 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expensed</b>	<b>Balance at 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>				
General	198,547	109,884	102,893	205,538
<b>Restricted fund</b>				
Hall and community centre project	246,447	12,250	31,840	226,857
Special needs	12,848	667	667	12,848
	<u>259,295</u>	<u>12,917</u>	<u>32,507</u>	<u>239,705</u>
<b>Total funds</b>	<u>457,842</u>	<u>122,801</u>	<u>135,400</u>	<u>445,243</u>
	<b>Balance at 1 January 2021</b>	<b>Incoming resources</b>	<b>Resources expensed</b>	<b>Balance at 31 December 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>				
General	208,161	106,886	116,500	198,547
<b>Restricted fund</b>				
Hall and community centre project	259,031	5,000	17,584	246,447
Special needs	12,848	7,691	7,691	12,848
	<u>271,879</u>	<u>12,691</u>	<u>25,275</u>	<u>259,295</u>
<b>Total funds</b>	<u>480,040</u>	<u>119,577</u>	<u>141,775</u>	<u>457,842</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)**

**16 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2022 £</b>
Tangible fixed assets	14,199	413,920	428,119
Current assets	50,934	-	50,934
Current liabilities	<u>(33,810)</u>	<u>-</u>	<u>(33,810)</u>
<b>Total net assets</b>	<u>31,323</u>	<u>413,920</u>	<u>445,243</u>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2021 £</b>
Tangible fixed assets	16,373	246,165	262,538
Current assets	216,457	-	216,457
Current liabilities	<u>(21,153)</u>	<u>-</u>	<u>(21,153)</u>
<b>Total net assets</b>	<u>211,677</u>	<u>246,165</u>	<u>457,842</u>



**DORCHESTER YMCA CIO**

England & Wales - Charity number 1162969

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# Accounts

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Charity registration number: 1162969

# Dorchester YMCA CIO

known as

Dorchester YMCA

Annual Report and Financial Statements

for the Year Ended 31 December 2021

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
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**Dorchester YMCA CIO**

**known as Dorchester YMCA**

**Reference and Administrative Details**

**Chairman**

Peter Green

**Trustees**

Peter Green

Godfrey Lancashire

Rodney Middle, Treasurer

Lesley Dowsett

Clare Byrne

Sam Welch

**Charity Registration Number**

1162969

**Principal Office**

Sawmills Lane  
Weymouth Avenue  
Dorchester  
Dorset  
DT1 2RZ

**Independent Examiner**

Kennedy Legg  
Stafford House  
10 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

**Bankers**

HSBC Bank plc  
15 Cornhill  
Dorchester  
Dorset  
DT1 1BJ

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

**Objectives and activities**

*Objects and aims*

*Public benefit entity*

The objectives of the charity are:

To advance the Christian faith, including by:

- 1) promoting a Christian environment inspired and motivated by the life, example and teaching of Jesus Christ, where people of faith and people of none can work together for the transformation of communities; and
- 2) enabling young people to flourish through experiencing and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ;
- 3) to provide or assist in the provision in the interests of social welfare of facilities for the recreation and other leisure time occupation for men and women with the objective of improving their conditions of life;
- 4) to provide or assist in the provision of education, in particular for young people, with the object of developing their physical, mental or spiritual capabilities;
- 5) to relieve or assist in the relief of people, and particularly young people, who are in conditions of need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

CONSTITUTION OF THE DORCHESTER YMCA CIO

The aims of the Dorchester YMCA are aligned to those of the YMCA Association of England, Ireland and Wales, adopted by the British Young Men's Christian Assembly. These aims are also inclusive of all young people, both male and female and of all people of religious faiths and beliefs and none.

1 NAME

The Association shall be called the Dorchester Young Men's Christian Association (hereinafter called the 'Association')

2.1 AIMS

The objectives of the Association arise from its acceptance of the basis of the Young Men's Christian Association of England, Ireland and Wales adopted by the Young Men's Christian Association Assembly held in Birmingham in 1973, that is to say:

'The Young Men's Christian Association seeks to unite those who, regarding Jesus Christ as their God and Saviour according to Holy Scriptures, desire to be his disciples in their faith and in their life and to associate their efforts for the extension of His Kingdom'.

Any difference of opinion on other subjects however important shall not in themselves interfere with the harmonious relations of the Association of the Young Men's Christian Association Movement.

Accordingly, the aims of the Association are:

To promote Christian values and behaviour that demonstrate its relevance and significance today;

To improve the social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

2.2 OBJECTIVES OF THE DORCHESTER YCMA

Dorchester YMCA is a self-supporting, non-profit making Christian Charitable organisation, which welcomes people of all abilities and ages regardless of faith, gender, race, and sexual orientation.

Our aim is to improve social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

Specifically, our Objectives are to:

1. Provide sport in a friendly social environment and encourage the fitness habit in people of all ages and abilities starting from the very young;
2. Give children a sense of body awareness, self-confidence and self-esteem as well as encouraging the development of social and communication skills;
3. Encourage the potential of all our young people, particularly those with disabilities to thrive in situations where they can feel confident and where they are valued for themselves;
4. Provide an environment where young people can gain basic coaching experience and an understanding of working within a team.

**Structure, governance and management**

*Nature of governing document*

The Dorchester YMCA is a Charitable Incorporated Company and is governed by the constitution which was adopted and registered by the Charity Commission on 3 August 2015 (registration number: 1162969).

The charity is affiliated to the National Council of the Young Men's Christian Association Movement (the Association) and shall comply with the terms of affiliation set out in the National Council's byelaws as amended from time to time.

*Recruitment and appointment of trustees*

The Body of the Trustees shall be at least three in number.

Apart from the first charity Trustees, every trustee must be appointed, for a term of three years, by resolution at a properly convened meeting of the Charity Trustees.

*Induction and training of trustees*

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skill, knowledge and experience needed for the effective administration of the charity.

At least three quarters of the Charity Trustees shall, on appointment, have delivered to the Association a declaration of their Christian commitment in such a form as the Trustees may require and the remainder shall, on appointment, have delivered to the Association a statement of their support in such a form as the Trustees require.

Each new Trustee will be briefed on their legal obligations under charity law and will be provided with as copy of the Charity's Constitution and latest Trustee's Annual Report and statement of account.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

**Achievements and performance**

Overview of activities for the year ending 2021

We started the year maintaining the same level of activity (reduced) as the previous year due to the continued restrictions for gyms and leisure centres. The meeting room and gym were unavailable to external hirers for the whole of the year resulting in a loss of that income source. The gradual easing early in the year allowed a little more leeway in putting on classes. However, we continued with smaller numbers in classes and the measures in place becoming part of the normal practice. For example:

- continuation of the one-way entry/exit system working well.
- cashless payments.
- Normalisation in use of PPE and sanitary/disinfectant protections.
- Maintaining and additional cleaning measures after each class;
- Checking and cleaning the removable gym equipment coverings.

It was not an ideal situation for parents and carers who either dropped off or waited outside. However, looking ahead, when the final building work is complete, they will have a suitable waiting area inside and area for pushchairs outside.

A serious consequence of the limitations was that we were unable to recruit and train new coaches as there were no training courses and no opportunities for new recruits to observe and learn the coaching skills. This also left us with a shortage of coaches, a situation caused by Covid and other illnesses. Our centre managers and finance manager managed to organise the rotas and sufficient back-up with great ingenuity and imagination. It is fitting to record our thanks to them. The shortage of coaches is a situation of concern for the trustees who have been keeping the matter under review.

On the opposite side, the centre remained open, supported by the government grants available through the local authority. As in 2020, we were able to function by using funds (unrestricted) from the project budget. Although operating at a loss, trustees considered it appropriate to provide activities for the mental health and physical well-being of our users. We received three amounts of restricted funding:

- A grant of £4,000 from Dorset County Council to help fund our disabled classes which was fully used during the year.
- A grant of £3,691 for disability equipment, also fully used during the year.
- A grant for £5,000 for the building extension works which included in our budget for the works for 2022.

Through our solicitor, we began the process to resolve the issues raised by one of our neighbours in regard to the building project. The process of agreeing permissions and new boundaries continued throughout the year. However, trustees made then decision to carry out the project in two phases, external building and internal works. The internal works were undertaken in the summer, creating a new storage space, a staff room, new disabled shower, toilet and changing facilities and some internal redecoration. Work was completed on time for a September opening but with fewer classes as mentioned earlier.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**Trustees' Report (continued)**

Phase two, the external building and extension, was planned for Easter 2022 to be completed for the September start with a slimmed down specification for the budget which has a shortfall. For which we continued bidding for funding made difficult by Covid.

Trustees continued to meet regularly by zoom meetings, welcoming Sam Welch as a new trustee, a former coach and gymnast and saying farewell to Sarah Longdon who resigned having been a very effective trustee. Leslie Dowsett took over the role of Company Secretary for the CIO.

No complaints were received during the year.

Links were maintained with National YMCA through the chair who took part in formulating the new Federation Strategy for the YMCA to be published in 2022.

Finally, we, the trustees, would like to thank all our members, users, parents, hirers for their patience and funders for their support. Additional thanks to Fry's our builders.

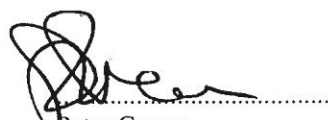
**Financial review**

The Trustees report a deficit for the year of £22,198; this was after depreciation was charged. During the current period £17,805 was expended on improvements to the property.

***Policy on reserves***

The charity has a policy, which provides for two restricted funds. The first is to fund the provision of activities to those individuals with special needs and, at the year end, this amounted to £12,848 (2020: £12,848). The second is to provide the project to expand facilities available and this amounts to £246,447 (2020: £259,031): this balance forms part of the Long Leasehold and Other Interest in Land and Buildings as shown in the balance Sheet.

The annual report was approved by the trustees of the charity on 19 October 2022 and signed on its behalf by:

  
Peter Green  
Chairman and trustee

## **Dorchester YMCA CIO**

### **known as Dorchester YMCA**

#### **Statement of Trustees' Responsibilities**

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

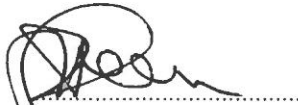
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 19 October 2022 and signed on its behalf by:



Peter Green  
Chairman and Trustee

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Independent Examiner's Report to the trustees of Dorchester YMCA CIO**

I report to the trustees on my examination of the accounts of Dorchester YMCA CIO for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of Dorchester YMCA CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Dorchester YMCA CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

  
Paul S Wellspring  
FCCA

Stafford House  
10 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

19 October 2022

## Dorchester YMCA CIO

### known as Dorchester YMCA

#### Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted £	Restricted £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	1,523	12,691	14,214
Charitable activities	3	71,792	-	71,792
Investment income	4	23	-	23
HMRC Furlough grants		17,451	-	17,451
Covid grants		16,097	-	16,097
Total Income		106,886	12,691	119,577
<b>Expenditure on:</b>				
Charitable activities		(116,500)	(25,275)	(141,775)
Total Expenditure		(116,500)	(25,275)	(141,775)
Net movement in funds		(9,614)	(12,584)	(22,198)
<b>Reconciliation of funds</b>				
Total funds brought forward		208,161	271,879	480,040
Total funds carried forward	15	198,547	259,295	457,842
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	1,544	-	1,544
Charitable activities	3	77,762	-	77,762
Investment income	4	218	-	218
HMRC Furlough grants		33,562	-	33,562
Covid grants		19,667	-	19,667
Total income		132,753	-	132,753
<b>Expenditure on:</b>				
Charitable activities		(119,764)	(15,730)	(135,494)
Total expenditure		(119,764)	(15,730)	(135,494)
Net income/(expenditure)		12,989	(15,730)	(2,741)
Net movement in funds		12,989	(15,730)	(2,741)
<b>Reconciliation of funds</b>				
Total funds brought forward		195,172	287,609	482,781
Total funds carried forward	15	208,161	271,879	480,040

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 11 to 19 form an integral part of these financial statements.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**(Registration number: 1162969)**  
**Balance Sheet as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	262,538	253,509
<b>Current assets</b>			
Stocks	11	1,580	1,799
Debtors	14	1,559	4,887
Investments		213,318	229,971
		<u>216,457</u>	<u>236,657</u>
<b>Creditors: Amounts falling due within one year</b>	13	<u>(21,153)</u>	<u>(10,126)</u>
<b>Net current assets</b>		<u>195,304</u>	<u>226,531</u>
<b>Net assets</b>		<u>457,842</u>	<u>480,040</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		259,295	271,879
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>198,547</u>	<u>208,161</u>
<b>Total funds</b>	15	<u>457,842</u>	<u>480,040</u>

The financial statements on pages 9 to 10 were approved by the trustees, and authorised for issue on 19 October 2022 and signed on their behalf by:



.....  
Rodney Middle  
Trustee



**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

Dorchester YMCA CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Exemption from preparing a cash flow statement**

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

## **Dorchester YMCA CIO**

### **known as Dorchester YMCA**

#### **Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

##### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold property	Over the remaining life of the lease
Computer equipment	3 years on the straight line basis
Gym equipment	15% on the reducing balance basis
Fixtures, fittings and equipment	15% on the reducing balance basis

##### **Current asset investments**

Current asset investments are included at the lower of cost and net realisable value / market value.

##### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

##### **Trade debtors**

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

##### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

Restricted funds are those for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**2 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Donations and legacies;			
Donations	523	-	523
Grants:			
Grants, including capital grants	1,000	12,691	13,691
<b>Total for 2021</b>	1,523	12,691	14,214
<b>Total for 2020</b>	1,544	-	1,544
<b>Grants received</b>			
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
Local authority - WDDC	-	4,000	4,000
Building grant	-	5,000	5,000
Disability equipment grant	-	3,691	3,691
Other grants	1,000	-	1,000
	1,000	12,691	13,691
	1,000	12,691	13,691

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

**3 Income from charitable activities**

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Membership and activities	67,105	-	67,105	72,127
Hire of hall	3,194	-	3,194	4,077
Competition fees received	-	-	-	1,175
Holiday club	1,050	-	1,050	-
Fund raising	57	-	57	-
Other income	386	-	386	383
	71,792	-	71,792	77,762

**4 Investment income**

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	23	23
<b>Total for 2021</b>	23	23
<b>Total for 2020</b>	218	218

**5 Expenditure on raising funds**

	Note	Total 2021 £	Total 2020 £
Direct costs	6	140,683	134,858
Governance costs	6	1,092	636
		141,775	135,494

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

**6 Analysis of governance and support costs**

	Unrestricted fund	Restricted funds	Total 2021	Total 2020
	£	£	£	£
<b>Direct costs</b>				
Wages	82,503	4,000	86,503	94,037
Staff expenses	236	-	236	330
Course fees	80	-	80	154
Establishment costs	2,858	-	2,858	3,751
Repairs and maintenance	3,357	-	3,357	2,115
Office expenses	4,162	-	4,162	4,899
Competition fees	-	-	-	676
Subscriptions and affiliations	1,988	-	1,988	1,851
Insurance	3,004	-	3,004	2,499
Sundry and other cost	301	-	301	158
Accountancy	-	-	-	2,227
Bank charges	-	-	-	-
Gym equipment	10,465	3,691	14,156	978
Hall hire	3,479	-	3,479	2,300
Examination of financial statements by independent examiner	1,092	-	1,092	636
	113,525	7,691	121,216	116,611
Depreciation	2,975	17,584	20,559	18,883
	116,500	25,275	141,775	135,494
			<b>Total 2021</b>	<b>Total 2020</b>
			<b>£</b>	<b>£</b>
<b>Governance costs</b>				
Independent examiners fees			1,092	636

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

**7 Staff costs**

	2021	2020
	£	£
Wages and salaries	79,536	89,486
National Insurance	5,705	3,328
Pension contributions	1,262	1,223
	86,503	94,037

No employee received emoluments of more than £60,000 during the year.

The club employed the services of 20 part-time members of staff during the year and used 4 volunteers who did not receive any remuneration.

**8 Trustees remuneration and expenses**

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Rodney Middle (treasurer) did not receive any remuneration during this, or the previous year, for his services.

**9 Tangible fixed assets**

	Land and buildings £	Office equipment £	Gym equipment £	Total £
<b>Cost</b>				
At 1 January 2021	571,041	3,018	102,951	677,010
Additions	17,805	-	1,783	19,588
At 31 December 2021	588,846	3,018	104,734	696,598
<b>Depreciation</b>				
At 1 January 2021	325,097	1,926	86,478	413,501
Charge for the year	17,584	237	2,738	20,559
At 31 December 2021	342,681	2,163	89,216	434,060
<b>Net book value</b>				
At 31 December 2021	246,165	855	15,518	262,538
At 31 December 2020	245,944	1,092	16,473	263,509

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £246,165 (2020 - £235,944) in respect of leaseholds.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

**10 Financial guarantee contracts**

A grant of £92,000 was received, during the year ended 31st December 2010, from Sport England. This grant is secured by a legal charge over the lease of the building.

In the event that the Dorchester YMCA should cease its activities or dispose of its interest in the leasehold building, the grant will become repayable.

After the tenth anniversary of the award of the grant the Dorchester YMCA may apply to have the legal charge removed.

**11 Stock**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Stocks	1,580	1,799

**12 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**13 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Memberships received in advance	16,627	7,261
Other creditors	3,524	953
Accruals	1,002	1,912
	21,153	10,126

**14 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	16
Prepayments	1,559	4,871
	1,559	4,887

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

**15 Funds**

	<b>Balance at 1 January 2021</b>	<b>Incoming resources</b>	<b>Resources expensed</b>	<b>Balance at 31 December 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>				
General	208,161	106,886	116,500	198,547
<b>Restricted fund</b>				
Hall and community centre project	259,031	5,000	17,584	246,447
Special needs	12,848	7,691	7,691	12,848
	271,879	12,691	25,275	259,295
<b>Total funds</b>	480,040	119,577	141,775	457,842
	<b>Balance at 1 January 2020</b>	<b>Incoming resources</b>	<b>Resources expensed</b>	<b>Balance at 31 December 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>				
General	195,172	132,753	119,764	208,161
<b>Restricted fund</b>				
Hall and community centre project	274,761	-	15,730	259,031
Special needs	12,848	-	-	12,848
	287,609	-	15,730	271,879
<b>Total funds</b>	482,781	132,753	135,494	480,040

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2021 (continued)**

**16 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2021 £</b>
Tangible fixed assets	16,373	246,165	262,538
Current assets	216,457	-	216,457
Current liabilities	(21,153)	-	(21,153)
<b>Total net assets</b>	<b>211,677</b>	<b>246,165</b>	<b>457,842</b>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 December 2020 £</b>
Tangible fixed assets	17,565	235,944	253,509
Current assets	236,657	-	236,657
Current liabilities	(10,126)	-	(10,126)
<b>Total net assets</b>	<b>244,096</b>	<b>235,944</b>	<b>480,040</b>



**DORCHESTER YMCA CIO**

England & Wales - Charity number 1162969

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# Accounts

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Charity registration number: 1162969

# Dorchester YMCA CIO

known as

Dorchester YMCA

Annual Report and Financial Statements

for the Year Ended 31 December 2020

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

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**Dorchester YMCA CIO**

**known as Dorchester YMCA**

**Reference and Administrative Details**

**Trustees**

Peter Green  
Godfrey Laneashire  
Sarah Longdon  
Rodney Middle  
Lesley Dowsett  
Clare Byrne

**Principal Office**

Sawmills Lane  
Weymouth Avenue  
Dorchester  
Dorset  
DT1 2RZ

**Charity Registration Number**

1162969

**Bankers**

HSBC Bank plc  
15 Cornhill  
Dorchester  
Dorset  
DT1 1BJ

**Independent Examiner**

Kennedy Legg  
Stafford House  
10 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Trustees' Report**

The Trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

**Objectives and activities**

***Public benefit entity***

The objectives of the charity are:

To advance the Christian faith, including by:

1) promoting a Christian environment inspired and motivated by the life, example and teaching of Jesus Christ, where people of faith and people of none can work together for the transformation of communities; and

2) enabling young people to flourish through experiencing and responding to the love of God demonstrated by the life, example and teaching of Jesus Christ;

3) to provide or assist in the provision of interests in social welfare or facilities for the recreation and other leisure time occupation for men and women with the objective of improving their conditions of life;

4) to provide or assist in the provision of education, in particular for young people, with the objective of developing their physical, mental and spiritual capabilities;

5) to relieve or assist in the relief of people, and particularly young people, who are in conditions of need, hardship or distress by reason of their social, physical, emotional, spiritual or economic circumstances.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**CONSTITUTION OF THE DORCHESTER YMCA CIO**

The aims of The Dorchester YMCA are aligned to those of the YMCA Association of England, Ireland and Wales adopted by the British Young Men's Christian Association Assembly. These aims are also inclusive of all young people, both male and female and of all people of religious faiths and beliefs and none.

**1 NAME**

**This Association shall be called the Dorchester Young Men's Christian Association (hereinafter called the 'Association')**

**2.1. AIMS**

The objects of the Association arise from its acceptance of the basis of the Young Men's Christian Association of England, Ireland and Wales adopted by the Young Men's Christian Association Assembly held in Birmingham in 1973, that is to say:

'The Young Men's Christian Association seeks to unite those who, regarding Jesus Christ as their God and Saviour according to the Holy Scriptures, desire to be his disciples in their faith and in their life and to associate their efforts for the extension of His kingdom'.

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Trustees' Report - continued**

Any difference of opinion on other subjects however important shall not in themselves interfere with the harmonious relations of the Association of the Young Men's Christian Association Movement.

Accordingly, the aims of the Association are:

- To promote Christian values and behaviour that demonstrate its relevance and significance today.
- To improve the social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

**2.2. OBJECTS OF THE DORCHESTER YMCA**

Dorchester YMCA is a self-supporting, non-profit making Christian Charitable organisation, which welcomes people of all abilities and ages regardless of faith, gender, race, and sexual orientation.

Our Aim is to improve social well-being, harmony and the quality of life for the community by offering or providing leisure and recreational facilities and opportunities.

Specifically, our Objectives are to:

1. **Provide sport in a friendly social environment and encourage the fitness habit in people of all ages and abilities starting from the very young.**
2. **Give children a sense of body awareness, self-confidence and self-esteem as well as encouraging the development of social and communication skills**
3. **Encourage the potential of all our young people, particularly those with disabilities to thrive in situations where they can feel confident and where they are valued for themselves.**
4. **Provide an environment where young people can gain basic coaching experience and an understanding of working within a team.**

**Achievements and performance**

**Financial review**

The Trustees reported a deficit for the year of £2,741, this was after depreciation was charged. During the current period £4,354 was expended on improvements to the property and this was funded from the one-off legacy received in 2017.

The charity has a policy, which provides for two restricted funds. The first is to fund the provision of activities to those individuals with special needs and, at the year end, amounted to £12,848 (2019: £12,848). The second is to provide the project to expand facilities available and this amounts to £259,031. (2019: £ 274,761); this balance forms part of the Long Leasehold and Other Interests in Land and Buildings as shown in the balance sheet.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Trustees' Report - continued**

**Nature of governing document**

**Structure, governance and management**

The Dorchester YMCA is a Charitable Incorporated Company and is governed by the constitution which was adopted and registered by the Charity Commission on 3 August 2015 (registration number: 1162969).

The charity is affiliated to the National Council of the Young Men's Christian Association Movement (the Association) and shall comply with the terms of affiliation set out in the National Council's byelaws as amended from time to time.

**Recruitment and appointment of Trustees**

The Body of the Trustees shall be at least three in number.

Apart from the first charity Trustees, every trustee must be appointed, for a term of three years, by resolution at a properly convened meeting of the Charity Trustees.

At the strategy meeting of trustees and management committee members, held December 2019, all four trustees as nominated in the CIO, including the treasurer as trustee, agreed to continue in their roles for a further term. Two newer trustees also agreed to continue.

**Induction and training of Trustees**

In selecting individuals for appointment as charity Trustees, the charity Trustees must have regard to the skill, knowledge and experience needed for the effective administration of the charity.

At least three quarters of the Charity Trustees shall, on appointment, have delivered to the Association a declaration of their Christian commitment in such a form as the Trustees may require and the remainder shall, on appointment, have delivered to the Association a statement of their support in such a form as the Trustees require.

Each new Trustee will be briefed on their legal obligations under charity law and will be provided with as copy of the Charity's Constitution and latest Trustees' Annual Report and statement of account.

**Overview of activities for the year ending 2020.**

The year started well as a continuation from the autumn of 2019. Numbers taking part averaged around 600 users, hirers, and parents per week. There was a waiting list and the approach of gymnastics for all was popular and welcomed. Activities included a greater focus on general gym and toddlers' classes. The club continued to host and support various activities such as table tennis, free-running, cheer leaders, yoga, gymnastics, including disabled gymnastics. The Saturday disabled gymnastics remained popular and well-supported.

Plans to carry out the building project were reviewed and trustees considered that through a phased approach and another push on fundraising, the project could be undertaken in the summer. The arrival of COVID-19, while a huge blow, offered the possibility of the work being carried out while the centre and site were closed. However, due to issues raised by a neighbour and clarification over boundaries that needed to be resolved, the project was put on hold.

The club was shut from 20 March at the start of lockdown. It opened briefly for limited activities with highly restricted numbers during autumn when government restrictions for gyms and leisure centres were eased. At the start of the lockdown, a financial risk assessment was made by the Finance Manager and Treasurer. Total outgoings were estimated to be a maximum of £10,000, minimum of £8,000 per month for staff salaries, upkeep of building, bills et al. No income was received from hire of the hall and meeting room or for

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Trustees' Report - continued**

activities. Replacement of gym equipment needed before re-opening was assessed as £16,000+. The main work, replacing the pit, was subsequently carried out in 2021.

All staff, except for the Centre Manager and Finance Manager were furloughed. They were paid their core hours in full to the end of May through the government furlough scheme as trustees agreed to make up the shortfall. All staff were written to and attended virtual meetings explaining the situation.

Two grants were received, £8,000 from Sport England and a further £10,000 from the government through the local authority.

An interim month-by-month cashflow projection was produced in June detailing the period to October 2020. The prediction was accurate and in spite of the loss of income through fewer users and loss of hirers, we were able to survive by drawing on funds from the project budget. We operated at a loss, but trustees considered it appropriate to provide activities for the mental health and physical well-being of our users during the pandemic.

Detailed planning and the implementation of safety measures enabled re-opening in Autumn 2020 to accommodate a limited number of classes. It was decided to not immediately accept regular hirers. Measures taken and currently in place are set out below.

- Classes were greatly reduced, more than half the usual numbers.
- Introduction of a one-way entry/exit system that worked well.
- Cashless payments.
- PPE and sanitary/disinfectant protections were purchased and in immediate use.
- Additional cleaning costs and cleaning measures were put in place after each class.
- Additional cleaning equipment was purchased and used for the whole centre.
- Purchase of cleanable, removable coverings for gym equipment.
- Disposal of extraneous items (cloths, chairs, equipment not able to be cleaned or likely to harbour virus).
- More home or working virtually for office staff.

The centre was visited weekly by one of the trustees and alarms, toilets, water were checked.

No complaints were received during the year and staffing remained stable, although we said farewell to one of our senior gymnasts and office staff.

Through the chair, and through the website links are maintained with the National YMCA whose plans include a new federation strategy and plan.

Finally, we, the trustees, would like to thank all our members, users, parents, hirers for their patience at this difficult time and for a challenging year.

The annual report was approved by the Trustees of the charity on 1 October 2021 and signed on its behalf by:



Peter Green, Chair

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Statement of Trustees' Responsibilities**

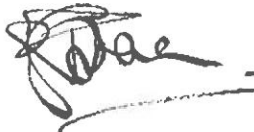
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees of the charity on 1 October 2021 and signed on its behalf by:



Peter Green  
Chair and Trustee

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Independent Examiner's Report to the trustees of Dorchester YMCA CIO**

I report to the trustees on my examination of the accounts of Dorchester YMCA CIO for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of Dorchester YMCA CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Dorchester YMCA CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.

*Paul S Wellspring*  
.....  
Paul S Wellspring  
FCCA

Stafford House  
10 Prince of Wales Road  
Dorchester  
Dorset  
DT1 1PW

Date: *22<sup>nd</sup> November 2021*

**Dorchester YMCA CIO**  
known as Dorchester YMCA

**Statement of Financial Activities for the Year Ended 31 December 2020**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	1,544	-	1,544
Charitable activities	3	77,762	-	77,762
Investment income	4	218	-	218
HMRC furlough grants		33,562		33,562
Covid grants		19,667		19,667
Total Income		132,753	-	132,753
<b>Expenditure on:</b>				
Charitable activities	5	116,611	-	116,611
Add: depreciation		3,153	15,730	18,883
Total costs		119,764	15,730	135,494
Net movement in funds		12,989	(15,730)	(2,741)
<b>Reconciliation of funds</b>				
Total funds brought forward		195,172	287,609	482,781
Total funds carried forward	17	208,161	271,879	480,040
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	5,000	-	5,000
Charitable activities	3	190,953	-	190,953
Investment income	4	279	-	279
Total Income		196,232	-	196,232
<b>Expenditure on:</b>				
Charitable activities	6	146,174	-	146,174
Add: depreciation		3,490	15,458	18,948
Total costs		149,664	15,458	165,122
Net movement in funds		46,568	(15,458)	31,110
<b>Reconciliation of funds</b>				
Total funds brought forward		148,604	303,067	451,671
Total funds carried forward	16	195,172	287,609	482,781

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2019 is shown in note 17.

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**  
**(Registration number: 1162969)**  
**Balance Sheet as at 31 December 2019**

	Note	2020 £	2019
<b>Fixed assets</b>			
Tangible assets	11	253,509	267,100
<b>Current assets</b>			
Stocks	12	1,779	1,779
Debtors	13	4,887	1,730
Cash at bank and in hand		229,971	228,432
		<u>236,657</u>	<u>231,941</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>10,126</u>	<u>16,260</u>
<b>Net current assets</b>		<u>226,531</u>	<u>215,681</u>
<b>Assets excluding pension liability</b>		480,040	482,781
<b>Total assets</b>		<u>480,040</u>	<u>482,781</u>

**Funds of the charity:**

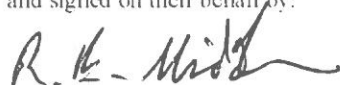
**Restricted funds**

Balance from previous year	287,609	303,067
less: Excess of costs of the year	<u>15,730</u>	<u>15,458</u>
	<u>271,879</u>	<u>287,609</u>

**Unrestricted funds**

Balance from previous year	195,172	148,604
add: Excess of income for the year	<u>12,989</u>	<u>46,568</u>
	<u>208,161</u>	<u>195,172</u>
<b>Total members' funds</b>	<u>480,040</u>	<u>482,781</u>

The financial statements on pages 6 to 20 were approved by the Trustees and authorised for issue on 1 October 2021 and signed on their behalf by:



Rodney Middle (FCA ret'd), Treasurer

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2019**

**1 Accounting policies**

**Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

Dorchester YMCA CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

**Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

**Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2019**

***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold property	Over the remaining life of the lease
Computer equipment	3 years on the straight line basis
Gym equipment	15% on the reducing balance basis
Fixtures, fittings and equipment	15% on the reducing balance basis

**Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment is established when there is objective evidence that we will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash in hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**1 Fund structure**

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

**2 Income from donations and legacies**

	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Donations and legacies:		
Donations	94	-
Legacies	-	-
Grants, including capital grants:		
Grants from other agencies	1,450	5,000
	1,544	5,000

**Grants receivable**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Local Authority - WDDC	1,450	-	1,450	5,000
	1,450	-	1,450	5,000

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**3 Income from charitable activities**

	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
	£	£	£	£
Membership and activities	72,127	-	72,127	135,364
Hire of hall	4,077	-	4,077	18,042
Competition fees received	1,175	-	1,175	3,508
Holiday Club	-	-	-	7,356
Fund raising	-	-	-	25,310
Other income	383	-	383	1,373
	<u>77,762</u>	<u>-</u>	<u>77,762</u>	<u>190,953</u>

**4 Investment income**

	Total 2020 £	Total 2019 £
Interest receivable and similar income:		
Interest receivable on bank deposits	<u>218</u>	<u>279</u>

**5 Expenditure on charitable activities**

	Note	Total 2020 £	Total 2019 £
Direct costs	6	134,858	163,670
Governance costs	6	636	1,452
		<u>135,494</u>	<u>161,122</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**6 Analysis of governance and support costs**

	Unrestricted fund	Restricted funds	Total 2020	Total 2019
	£	£	£	£
<b>Direct costs</b>				
Wages	94,037	-	94,037	100,747
Staff expenses	330		330	1,115
Course Fees	154		154	1,061
Establishment cost	3,751		3,751	6,951
Repairs & maintenance	2,115		2,115	13,155
Office expenses	4,899		4,899	4,082
Competition expenses	676		676	1,855
Subscriptions & affiliations	1,851		1,851	2,351
Insurance	2,499		2,499	2,409
Sundry & other costs	158		158	1,354
Accountancy	2,227		2,227	7,342
Bank charges	-		-	-
Gym equipment	978		978	-
Rent & hall hire	2,300		2,300	2,300
Examination of financial accounts by the independent examiner	636		636	1,452
	116,611		146,174	146,174
Depreciation	3,153	15,730	18,883	18,948
	119,764	15,730	135,494	165,122

**Governance costs**

	Total 2020	Total 2019
	£	£
Independent examiners fees	<u>636</u>	
Examination of the financial statements		<u>1,452</u>

**Dorchester YMCA CIO**  
**known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**7 Trustees remuneration and expenses**

No Trustees, nor any persons connected with them, have received any remuneration from the charity during the year. Mr Rodney Middle (treasurer) did not receive any remuneration during this, or the previous period, for his services.

**8 Staff costs**

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Wages & salaries (net)	89,486	97,863
Social security	3,328	1,874
Pension contributions	1,223	1,010
	<u>94,037</u>	<u>100,747</u>

No employee received emoluments of more than £60,000 during the year

The club employed the services of a total of 25 part-time members of staff during the year and used 2 volunteers to whom no remuneration was paid.

**9 Independent examiner's remuneration**

	2020	2019
	£	£
Examination of the financial statements	<u>636</u>	<u>1,452</u>

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**10 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**11 Tangible fixed assets**

	Long leasehold and other interests in land and buildings £	Office equipment £	Gym equipment £	Total £
<b>Cost</b>				
At 1 January 2020	556,078	2,080	102,951	661,109
Additions	4,354	938	--	5,292
Disposals	--	--	--	--
At 31 December 2020	561,041	3,018	102,951	667,010
<b>Depreciation</b>				
At 1 January 2019	309,367	1,680	83,571	394,618
Charge for year	15,730	246	2,907	18,883
Eliminated on disposals				
At 31 December 2020	325,097	1,926	86,478	413,501
<b>Net book value</b>				
At 31 December 2020	235,944	1,092	16,473	253,509
At 31 December 2019	247,320	400	19,380	267,100

Included within the net book value of land and buildings above is £Nil (2019 - £Nil) in respect of freehold land and buildings and £235,944 (2019 - £247,320) in respect of leasehold.

**12 Stock**

	2020 £	2019 £
Stock – clothing -badges	1,779	1799

**13 Debtors**

	2020 £	2019 £
Trade debtors	16	256
Prepayments	4871	1,474
	4,887	1,730

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**14 Creditors: amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Membership received in advance	8261	11,820
Other creditors	953	8,252
Accruals	1912	1,188
	<u>10,126</u>	<u>16,260</u>

**15 Cash and cash equivalents**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Cash at bank	<u>229,971</u>	<u>228,432</u>

**16 Financial guarantee contracts**

A grant of £92,000 was received, during the year ended 31st December 2010, from Sport England. This grant is secured by a legal charge over the lease of the building.

In the event that the Dorchester YMCA should cease its activities or dispose of its interest in the leasehold building, the grant will become repayable.

After the twenty first anniversary of the award of the grant the Dorchester YMCA may apply to have the legal charge removed.

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**17 Funds**

	<b>Balance at 1 January 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 December 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>				
General	195,172	132,753	(119,764)	208,161
<b>Restricted funds</b>				
Hall and community centre project	274,761	--	(15,730)	259,031
Special needs	12,848	--	--	12,848
	287,609	--	(15,730)	271,879
<b>Total funds</b>	482,781	132,753	(135,494)	480,040

	<b>Balance at 1 January 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 December 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted fund</b>				
General	148,604	196,232	(149,664)	195,172
<b>Restricted funds</b>				
Hall and community centre project	290,219	-	(15,458)	274,761
Special needs	12,848	-	-	12,848
	303,067	-	(15,458)	287,609
<b>Total funds</b>	451,671	168,528	(165,122)	482,781

**Dorchester YMCA CIO  
known as Dorchester YMCA**

**Notes to the Financial Statements for the Year Ended 31 December 2020**

**18 Analysis of net assets between funds**

<b>2020</b>	<b>Unrestricted fund</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	17,565	235,944	253,509
Current assets	236,657	--	236,657
Current liabilities	(10,126)	--	(10,126)
	244,096	235,944	480,040
<b>2019</b>	<b>Unrestricted fund</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	19,780	247,320	267,100
Current assets	231,941	--	231,941
Current liabilities	(16,260)	--	(16,260)
	235,461	247,320	482,781

**Appendix. Coronavirus and COVID-19.**

The trustees' report covers the measures taken in 2020 to mitigate the impact of the pandemic. At the time of preparing this report (July/August 2021) for the period ending December 2020, the club through trustees and staff continued to implement the measures to mitigate the impact of the COVID-19.

Project funding is held in a separate account, and trustees agreed that funds could be transferred across to meet any shortfalls.