

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**  
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**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**

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 Frys our builders.

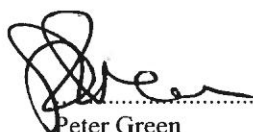
#### **Financial review**

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.

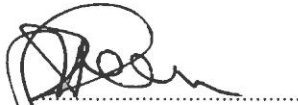
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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>	<b>1,523</b>	<b>12,691</b>	<b>14,214</b>
<b>Total for 2020</b>	<b>1,544</b>	<b>-</b>	<b>1,544</b>
<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
	<b>1,000</b>	<b>12,691</b>	<b>13,691</b>

# 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
	<u>71,792</u>	<u>-</u>	<u>71,792</u>	<u>77,762</u>

#### 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>	<u>23</u>	<u>23</u>
<b>Total for 2020</b>	<u>218</u>	<u>218</u>

#### 5 Expenditure on raising funds

	Note	Total 2021 £	Total 2020 £
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 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>Governance costs</b>				
Independent examiners fees			1,092	636

**Dorchester YMCA CIO**  
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**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
	<u>86,503</u>	<u>94,037</u>

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	<u>588,846</u>	<u>3,018</u>	<u>104,734</u>	<u>696,598</u>
<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	<u>342,681</u>	<u>2,163</u>	<u>89,216</u>	<u>434,060</u>
<b>Net book value</b>				
At 31 December 2021	<u>246,165</u>	<u>855</u>	<u>15,518</u>	<u>262,538</u>
At 31 December 2020	<u>245,944</u>	<u>1,092</u>	<u>16,473</u>	<u>263,509</u>

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**

	2021 £	2020 £
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**

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

**14 Debtors**

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

# Dorchester YMCA CIO

## known as Dorchester YMCA

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

#### 15 Funds

	Balance at 1 January 2021	Incoming resources	Resources expensed	Balance at 31 December 2021
	£	£	£	£
<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>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)
Total net assets	211,677	246,165	457,842
	<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)
Total net assets	244,096	235,944	480,040

