

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**  
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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 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**

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
Total Income		<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>
Total Expenditure		<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
Total income		<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>
Total expenditure		<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.

**Dorchester YMCA CIO**  
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**(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		47,574	213,318
		50,934	216,457
<b>Creditors: Amounts falling due within one year</b>	13	(33,810)	(21,153)
<b>Net current assets</b>		17,124	195,304
<b>Net assets</b>		445,243	457,842
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		239,705	259,295
<b>Unrestricted income funds</b>			
Unrestricted funds		205,538	198,547
<b>Total funds</b>	15	445,243	457,842

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>	<b>1,500</b>	<b>12,917</b>	<b>14,417</b>
<b>Total for 2021</b>	<b>1,523</b>	<b>12,691</b>	<b>14,214</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 2022 (continued)**

#### **3 Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
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**

		<b>Total 2022</b>	<b>Total 2021</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
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**

	<b>Unrestricted fund</b>	<b>Restricted funds</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<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	-
	<hr/> 100,240	<hr/> 667	<hr/> 100,907	<hr/> 121,216
Depreciation	2,653	31,840	34,493	20,559
	<hr/> 102,893	<hr/> 32,507	<hr/> 135,400	<hr/> 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
			<hr/> 1,098	<hr/> 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
	<u>76,385</u>	<u>86,503</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 2022	588,846	3,018	104,734	696,598
Additions	<u>199,595</u>	<u>479</u>	<u>-</u>	<u>200,074</u>
At 31 December 2022	<u>788,441</u>	<u>3,497</u>	<u>104,734</u>	<u>896,672</u>
<b>Depreciation</b>				
At 1 January 2022	342,681	2,163	89,216	434,060
Charge for the year	<u>31,840</u>	<u>325</u>	<u>2,328</u>	<u>34,493</u>
At 31 December 2022	<u>374,521</u>	<u>2,488</u>	<u>91,544</u>	<u>468,553</u>
<b>Net book value</b>				
At 31 December 2022	<u>413,920</u>	<u>1,009</u>	<u>13,190</u>	<u>428,119</u>
At 31 December 2021	<u>246,165</u>	<u>855</u>	<u>15,518</u>	<u>262,538</u>

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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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
	259,295	12,917	32,507	239,705
<b>Total funds</b>	457,842	122,801	135,400	445,243
	<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

**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	(33,810)	-	(33,810)
<b>Total net assets</b>	<b>31,323</b>	<b>413,920</b>	<b>445,243</b>
	<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>

