

PURBECK YOUTH & COMMUNITY FOUNDATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025



Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

PURBECK YOUTH & COMMUNITY FOUNDATION

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PURBECK YOUTH & COMMUNITY FOUNDATION

CHARITY INFORMATION

Trustees	B R Ezzard T S Lewis J B Spiller D R Parkin M L L Lapper H Stock	(Appointed 22 May 2025)
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Charity number	1168537
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Principal address	Wareham Youth Centre Worgret Road Wareham Dorset BH20 4PH
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Independent examiner	TC Group Waverley House 115-119 Holdenhurst Road Bournemouth Dorset BH8 8DY
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PURBECK YOUTH & COMMUNITY FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To continue to provide a location for the Wareham Youth Club and other Community users.

To provide education, activities and fun, support and advisory services to young people in a safe location that promotes their safety, wellbeing and participation in their local community.

To develop the use of the location such that it is used to its maximum potential.

Public benefit

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

Social investments

Our work benefits young people, families and the local community. We stop some problems escalating into needing more costly interventions. We believe we save more for the local community than we spend.

Grant making policy

Purbeck Youth Community Foundation do not award grants. We bid for grants that enable us to carry out activities in the aims of our constitution.

Volunteers

Our Volunteers (young leaders and adult volunteers) have helped run youth club sessions alongside qualified youth workers. They have raised funds, helped keep the centre in good order, assisted in admin, IT and gardening and supported delivery of services.

Achievements and performance

Significant activities and achievements against objectives

PYCF has been consolidating offers in its Youth Hub and created some additional offers and is continuing to develop its Family Hub. We are robust in safeguarding and safe recruitment.

Youth Hub We have worked with over 850 young people in our clubs, schools and community. The 5 year lottery funding started in September 2024 and has enabled partnerships with Dorset Mind to provide weekly counselling and Koru an annual group for young people who have been impacted by severe trauma. It has given us some funding for more youth work hours for us to recruit some youth workers focusing on mental health and wellbeing. In addition to open access clubs in Wool, Wareham and Corfe we have developed a Mindful Monday group for years 6-8 which has had very positive impact for the young people. We have started developing a Wellbeing group for year 9 up. Monitoring differences made has shown good impact for the 250 young people who received some targeted support in increasing confidence, increasing self-esteem, wellbeing, managing emotions, and knowing where to access support in the future. We have supported the health reference group for young people giving their views on what health services they need by providing the wellbeing sessions alongside an activity. Our links with local schools are strong. We are developing closer links with the CAMHS service.

Local Alliance Funding. This has enabled us to provide further counselling each week from Relationship Wessex for year 6 up.

Some other extra activities for young people provided by a worker in a specific school one day a week.

It has also enabled Dorset Mind to undertake some groups for young people.

Our HAF holiday activities have been popular providing trips and activities for young people and some family sessions.

We enabled a skate fest at the Wool skatepark.

We also continue with Dorset Family Matters work receiving funding from Dorset Council to work with young people or the whole family with some targeted sessions.

Our Outreach vehicle has enabled us to show a presence for all our work by going to some community events such as rugby club fun day, firework event and joining with the Council youth workers at Wareham Wednesdays, a community event operating 4 Wednesday evenings in August, environmental events and carnivals and school fetes. Our hub covers a wide area and we need to ensure people are aware of our work in all locations. We work closely with our Local Alliance group and the Integrated Neighbourhood health team. We share some priorities such as mental health and wellbeing, communication, reducing obesity.

Purbeck is an area of outstanding natural beauty, and the environment is important for wellbeing fitness and the economy and we are one of several organisations working with Planet Purbeck to promote opportunities in Purbeck. The national trust staff have been very helpful.

PURBECK YOUTH & COMMUNITY FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Our young people's environmental group continues and has worked on the allotment. Next year another group will undertake a project using the allotment.

Our social club for young people aged 14-25 with neurodiversity has a small following which we would like to grow in our tenth year.

We have just completed a successful year with the Duke of Edinburgh group, which we took on when Dorset Council stopped running the scheme. Young people have completed bronze, silver and gold awards.

Family HUB

Our Family Hub is overseen by the MULTI AGENCY Purbeck Local Alliance Group which is overseen by the Dorset Strategic Alliance Group. We are awaiting further information from Government regarding their requirements and funding.

The community fridge delivers food Monday to Friday, and we link with the local food bank.

Our weekly coffee morning has promoted citizens advice, DWP, Reach, a Mental health return to work worker, Dorset Council and others.

Livewell have offered health checks on site.

We link closely with local libraries and venues who host some family hub activities.

Pathfinder funding enabled us to run a one year project for Play therapy with parents and under 5s and for us to be developing a self-support group for parents and carers whose young people are neurodiverse. It has also provided a support group for mothers with under 2s needing additional support.

Health visitors, infant feeding group and midwives meet here each Monday and there is keep fit on offer where children can be present. Access to wellbeing and various services are on site on certain days.

Dorset Council Family workers have met parents in the hub. They both provide services and signpost other services.

Our Not so Youth for over 50's is going strong. Next year we will be developing a wellbeing group for men.

The Gateway club for adults with neurodiversity has been meeting here with the same volunteer leader for 40 years. They are seeking someone to take the club forward.

The hub is used by family group conferencing, supervised contact, training, support to parents, birthday parties, and a plant-swap group.

To continue to provide services local to people we have needed to work hard to bring in income. Costs for staff continue to rise and may continue and bids are more difficult with more people going for funding. It is crucial we meet our core costs so that various activities run by us and others can happen. We do promote some online services.

We invested in better internet services and upgraded our office computer and printer.

PURBECK YOUTH & COMMUNITY FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

One Trustee resigned due to personal commitments, and we recruited another who brings good data skills, and experience in working with young people.

To enable services to be local for young people and families we act as a reference point for various villages, as part of the Dorset Family Hub network. Our model involves partnering with many recognised organisations and developing as we listen to the views and ideas from young people, families and our local community.

We have some support from local businesses but would like more. One presented us with a limited-edition surfboard that we raffled, another undertook our portable appliance testing.

Next year we will consolidate our offers and explore all funding streams in a challenging environment. We will monitor finances at each Trustee meeting, publicise our offers and develop activity in other locations. We will explore extra support for NEET young people, work with Dorset Youth workers on a drug and alcohol session and internet safety agenda. We will also clarify roles in support to parents, enable the voice of the community to develop to meet local need and play our part in embedding the UN convention on rights of a child across Purbeck.

Financial review

Year 9 was another successful year for the club, as we secured sufficient funding to enable us to increase the range and scope of our services to the community. The bottom line shows a small operating loss this year, but we have sufficient funds to cover this.

Income and Endowments

Total income increased by 4.6% on the previous year. The six main income streams (excluding grants and donations) are listed below. Please note that we do not aim to make significant profits from activities or running club sessions.

Youth workers-other work. This is the important one to one work carried out by trained staff, working with young people, some of whom may be excluded from regular education for various reasons. This work is dependent on funds being available to the budget holders. This category showed a small increase on the previous year.

Youth workers who run Wool and Corfe Castle youth clubs but are employed by the charity. We aim to recover the salary costs of the staff, plus a small management charge. There was a small increase on the previous year, although less than inflation. There is continual pressure to keep the cost of these clubs as low as we can.

Activities. Activities may be trips organised for the young people, where we make a small margin, or specific fundraising events such as a tombola stall or a supper evening organised by a committee member. We ran a varied programme of events, and this account line shows a big increase on last year because we have included grants given to us to cover specific activities. We still needed to subsidise our activities from other funding sources which were not restricted.

Tuck shop. We aim to make a small margin on the snacks and drinks sold to the young people during club opening times. We had a healthy increase in revenue compared to last year.

Rental income. Our rental income has returned to a more normal level after the artificially high figure reported last year because of a grant we had received. It was 49% higher than in year 7.

Club donations. Young people make a small donation when they attend a club session.

PURBECK YOUTH & COMMUNITY FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Grants and donations made up around 66% of our income, much the same as last year. The charity was generously supported by many local and national organisations, only some of which can be mentioned here: the Lions and Rotary clubs, Wareham Town Council, Wareham Whalers, Dorset Council, UK Youth, Arne & Sandford Parish Councils, Will Does, Perenco, the Co-Op, Wareham Artisan Yard and Planet Purbeck. Two charities supported us generously: the Dagny Raymond Charitable Trust and the Alice Ellen Cooper-Dean Charitable Foundation. A heartfelt thanks is also given to the individuals who have supported the club through monthly or annual donations, and to local businesses Chapman Lily Planning and CEF.

Expenditure

Other trading activities - Purchases

There are two main categories: the major part is to pay for activities organised for the young people and comprises chiefly of transport costs (minibus or coach hire), entry fees, accommodation costs and subsistence. The other component of these costs arises from the purchase of food and drink for sale in the club. This was a little higher than last year, but the cost was fully covered by the associated income.

Support costs

Staff costs - This covers salaries and other costs associated with the employment of qualified youth workers, an administrator and cleaner for the Wareham premises. This is by far the single most significant cost, representing about 67% of the total support costs. Note that the staff costs associated with Wool and Corfe Castle clubs are recovered, as described above. In addition to direct salary and National Insurance costs, the charity also contributes to the pensions of those who are registered for a workplace pension. We strengthened our team in year 9, which led to a significant increase in staff costs.

Repairs and renewals - This was significantly lower than last year and in line with expectations.

Outreach vehicle - Costs were higher than last year, but we would still like to make more use of our vehicle. The main constraint is again the availability of staff.

Other expenses - Significant contributors to the remaining expenses include insurance, payroll administration and essential governance costs, including both legal and accountancy fees. We also had to change our supplier of broadband and telephone services, which unfortunately increased the cost. It should be noted that we have not received regular utility bills from our landlord. This has led to swings from one year to the next. During the current year we paid for some power and water actually used in the previous year. We seek to rectify this unsatisfactory situation.

PURBECK YOUTH & COMMUNITY FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Reserves policy

Purbeck Youth & Community Foundation maintains two regular bank accounts, the running account and the reserve account. In addition, we maintain two investment accounts (not linked to the stock market) which provide income. The balances at year end are: Current account: £69,847 35-day account: £89,194 Charity notice account: £95,001 Reserve account: £7,020

The Trustees take the view that it is essential to hold reserves to cover any shortfall in funding arising from the following events:

Failure to secure enough funding, from grants or donations, to cover salary and fixed costs

Unforeseen events curtailing fundraising and regular club activity

Delays in payment of grants or donations leading to a short-term cash shortfall

Loss of significant rental income

Default on payment for rentals or youth work

Loss of 1 to 1 work

According to our current plan, the total reserve would cover salary & fixed costs for 14 months which is held by the trustees to be appropriate for our risks. **Please note also that we have received significant grants which are to cover specific expenses over the next 2 years, which is reflected in our financial cover.**

At the year end, the charity had total funds of £270,419 (2024: £273,231).

At the year end, the charity had free reserves of £187,860 (2024: £173,061). Free reserves are defined as unrestricted reserves less any fixed assets.

Structure, governance and management

Purbeck Youth and Community Foundation is a charitable incorporated organisation (CIO) governed by its constitution and registered with the Charity Commission (no. 1168537).

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

B R Ezzard

T S Lewis

P Owens

(Resigned 13 March 2025)

J B Spiller

D R Parkin

M L L Lapper

H Stock

(Appointed 22 May 2025)

PURBECK YOUTH & COMMUNITY FOUNDATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Recruitment and appointment of trustees

1) Apart from the first charity trustees, every appointed trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

2) Ex officio Trustee[s]

(a) The Wareham Town rep for the time being and the Purbeck School rep, for the time being shall automatically ("ex-officio") be charity trustees as long as he or she holds that office.

(b) If unwilling to act as a charity trustee, the office holder may: (i) before accepting appointment as a charity trustee, give notice in writing to the trustees of his or her unwillingness to act in that capacity; or (ii) after accepting appointment as a charity trustee, resign under the provisions contained in clause [12] (Retirement and removal of charity trustees). The office of ex officio charity trustee will then remain vacant until the office holder ceases to hold office.

3) Nominated Trustee[s]

a) Purbeck Youth and Community Foundation may appoint 12 charity trustees.

b) Any appointment must be made at a meeting held according to the ordinary practice of the appointing body.

c) Each appointment must be for a term of [three] years.

d) The appointment will be effective from the later of (i) the date of the vacancy; and (ii) the date on which the charity trustees or their secretary or clerk are informed of the appointment.

e) The person appointed need not be a member of the appointing body.

f) A trustee appointed by the appointing body has the same duty under clause 9(1) as the other charity trustees to act in the way he or she decides in good faith would be most likely to further the purposes of the CIO.

Information for new charity trustees:

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

a) a copy of the current version of this constitution; and

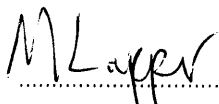
b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

We short list and will hold an interview, take up DBS checks and provide training and introduction to the role.

Organisational structure

One trustee left the Charity in the year and one new trustee joined, so we have 6 Trustees who act as a management group and one manages the Youth and Community Manager. There are also 2 ex-officio Trustees - the Wareham Mayor and the Purbeck School Head teacher.

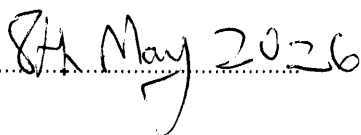
The trustees' report was approved by the Board of Trustees.



M L L Lapper

Trustee

Date:



PURBECK YOUTH & COMMUNITY FOUNDATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PURBECK YOUTH & COMMUNITY FOUNDATION

I report to the trustees on my examination of the financial statements of Purbeck Youth & Community Foundation (the charity) for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

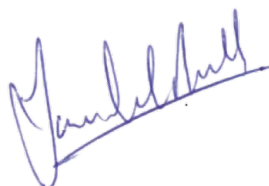
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

I M Rodd BSc FCA FCCA

TC Group



Waverley House
115-119 Holdenhurst Road
Bournemouth
Dorset
BH8 8DY

Dated: 14 May 2026

PURBECK YOUTH & COMMUNITY FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	118,602	38,061	156,663	53,350	109,938	163,288
Charitable activities	4	22,648	42,449	65,097	21,592	25,936	47,528
Other trading activities	5	10,521	-	10,521	12,110	-	12,110
Investments	6	3,731	-	3,731	2,732	-	2,732
Total income		155,502	80,510	236,012	89,784	135,874	225,658
Expenditure on:							
Raising funds	7	4,315	-	4,315	4,262	-	4,262
Charitable activities	8	133,077	101,380	234,457	50,590	92,260	142,850
Other expenditure	13	52	-	52	-	-	-
Total expenditure		137,444	101,380	238,824	54,852	92,260	147,112
Net income/(expenditure)		18,058	(20,870)	(2,812)	34,932	43,614	78,546
Transfers between funds		3,253	(3,253)	-	(6,075)	6,075	-
Net movement in funds	10	21,311	(24,123)	(2,812)	28,857	49,689	78,546
Reconciliation of funds:							
Fund balances at 1 September 2024		180,322	92,909	273,231	151,465	43,220	194,685
Fund balances at 31 August 2025		201,633	68,786	270,419	180,322	92,909	273,231

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

PURBECK YOUTH & COMMUNITY FOUNDATION

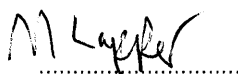
STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2025

		2025	2024
	Notes	£	£
Fixed assets			
Property, plant and equipment	15	13,773	7,261
Current assets			
Trade and other receivables	16	3,092	486
Cash at bank and in hand		261,595	285,135
		264,687	285,621
Current liabilities	17	(8,041)	(19,651)
Net current assets		256,646	265,970
Total assets less current liabilities		270,419	273,231
The funds of the charity			
Restricted income funds	19	68,786	92,909
Unrestricted funds	20	201,633	180,322
		270,419	273,231

The financial statements were approved by the trustees on

8th May 2026



M L L Lapper
Trustee

1 Accounting policies

Charity information

Purbeck Youth and Community Foundation is a charitable incorporated organisation (CIO) governed by its constitution and registered with the Charity Commission (no. 1168537). The principal address can be found on page 1 of these financial statements.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

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

1.4 Income

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

1 Accounting policies

(Continued)

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

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

1.5 Expenditure

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

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

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

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

Fixtures and fittings	20% on cost
Motor vehicles	20% on cost

Items over £250 and with an estimated useful life of more than three years are capitalised.

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

1.7 Impairment of non-current assets

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

1.8 Cash and cash equivalents

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

1 Accounting policies

(Continued)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

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

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.12 Prior year SOFA reclassification

Income and expenditure category headings have been amended in the SOFA for the prior year to better reflect the classification of income and expenditure within the year. For income, charitable activities including youth club income and income for activities have been split out from trading income. For expenditure, costs of running the club have been assigned to expenditure on charitable activities, leaving the costs of running the tuck shop within raising funds. There was no change to unrestricted, restricted or total fund balances as a result of the change.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	11,511	-	11,511	9,235	-	9,235
Legacies	5,000	-	5,000	-	-	-
Grants	102,091	38,061	140,152	44,115	109,938	154,053
	<u>118,602</u>	<u>38,061</u>	<u>156,663</u>	<u>53,350</u>	<u>109,938</u>	<u>163,288</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Community centre						
Youth work and activities	<u>22,648</u>	<u>42,449</u>	<u>65,097</u>	<u>21,592</u>	<u>25,936</u>	<u>47,528</u>

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other trading activities	10,521	12,110

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Investment income	3,731	2,732

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Other trading activities	4,315	4,262

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

8 Expenditure on charitable activities

	Community Centre 2025 £	Community Centre 2024 £
Direct costs		
Staff costs	159,615	92,697
Insurance	3,376	3,183
Light and heat	2,313	4,879
Activities	35,454	13,541
Telephone	1,407	980
Postage and stationery	1,870	2,427
Sundries	9,586	10,141
Subscriptions	212	75
Computer costs	2,194	650
Vehicle expenses	1,350	400
Repairs and renewals	1,752	3,359
	<hr/>	<hr/>
	219,129	132,332
 Share of support and governance costs (see note 9)		
Support	9,269	6,109
Governance	6,059	4,409
	<hr/>	<hr/>
	234,457	142,850
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	133,077	50,590
Restricted funds	101,380	92,260
	<hr/>	<hr/>
	234,457	142,850
	<hr/>	<hr/>

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

9 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	8,422	5,425
Bank fees	847	684
Governance costs	6,059	4,409
	<u>15,328</u>	<u>10,518</u>
	<u><u>15,328</u></u>	<u><u>10,518</u></u>
Analysed between:		
Unrestricted funds	15,328	10,518
	<u><u>15,328</u></u>	<u><u>10,518</u></u>

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,610	2,490
Depreciation of owned property, plant and equipment	8,422	5,425
Loss on disposal of property, plant and equipment	52	-
	<u><u>11,084</u></u>	<u><u>7,915</u></u>

11 Trustees

During the year ended 31 August 2025, one trustee received reimbursement for travel and subsistence expenses of £8 (2024 - £2).

There were no trustees' remuneration or other benefits for the year ended 31 August 2025, nor for the year ended 31 August 2024.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Head count	17	17
	<u><u>17</u></u>	<u><u>17</u></u>

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

12 Employees (Continued)

Employment costs	2025	2024
	£	£
Wages and salaries	153,791	91,137
Social security costs	2,458	-
Other pension costs	3,366	1,560
	<u>159,615</u>	<u>92,697</u>

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

13 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	<u>52</u>	<u>-</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Property, plant and equipment

	Fixtures and fittings	Motor vehicles	Total
	£	£	£
Cost			
At 1 September 2024	17,636	15,600	33,236
Additions	14,986	-	14,986
Disposals	(3,201)	-	(3,201)
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	29,421	15,600	45,021
	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment			
At 1 September 2024	13,495	12,480	25,975
Depreciation charged in the year	5,302	3,120	8,422
Eliminated in respect of disposals	(3,149)	-	(3,149)
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2025	15,648	15,600	31,248
	<u> </u>	<u> </u>	<u> </u>
Carrying amount			
At 31 August 2025	13,773	-	13,773
	<u> </u>	<u> </u>	<u> </u>
At 31 August 2024	4,141	3,120	7,261
	<u> </u>	<u> </u>	<u> </u>

16 Trade and other receivables

	2025	2024
	£	£
Amounts falling due within one year:		
Trade receivables	2,598	486
Other receivables	494	-
	<u> </u>	<u> </u>
	3,092	486
	<u> </u>	<u> </u>

17 Current liabilities

	2025	2024
	£	£
Other taxation and social security	303	-
Other payables	7,738	19,651
	<u> </u>	<u> </u>
	8,041	19,651
	<u> </u>	<u> </u>

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

18 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	3,366	1,560

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

19 Restricted funds

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

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Corfe Parish Council - Corfe club	-	4,635	(4,580)	-	55
Dorset Council - Dorset Families Matter	-	11,813	(12,901)	1,088	-
Dorset Landscapes	-	715	(715)	-	-
Easter activities	-	4,128	(4,128)	-	-
Family Hub	45,249	7,195	(18,281)	(7,195)	26,968
Locality Activities Bovington	1,000	-	(597)	-	403
Locality Activities Wareham	1,000	55	(1,055)	-	-
Locality Activities Wool	1,000	-	(1,000)	-	-
Lytchett Minster School	1,652	-	(3,305)	1,653	-
Mayor's fund	1,163	-	(1,163)	-	-
Men in Mind	-	5,000	-	-	5,000
Planet Purbeck Extra	553	-	(361)	-	192
Play Therapy	-	5,290	(2,645)	-	2,645
Summer Activities	-	14,527	(9,853)	-	4,674
Talbot Village Trust	-	5,000	(3,180)	-	1,820
UK Youth	40,436	-	(14,797)	-	25,639
Walk & talk	-	6,050	(6,050)	-	-
Will Does	856	1,000	(490)	-	1,366
Winter activities	-	1,020	(996)	-	24
Wool Parish Council	-	14,082	(15,283)	1,201	-
	92,909	80,510	(101,380)	(3,253)	68,786

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

19 Restricted funds (Continued)

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
Dorset Council - Dorset Families Matter	782	14,697	(18,017)	2,538	-
Dorset Council - Youth Fund	5,062	-	(5,062)	-	-
Family Hub	-	54,000	(8,751)	-	45,249
GVC	523	-	(523)	-	-
Locality Activities Bovington	-	1,000	-	-	1,000
Locality Activities Wareham	-	1,000	-	-	1,000
Locality Activities Wool	-	1,000	-	-	1,000
Lychett Minster School	1,856	2,700	(2,904)	-	1,652
Mayor's Fund	1,229	-	(66)	-	1,163
Planet Purbeck Extra	1,546	190	(1,183)	-	553
Planet Purbeck Wages	561	-	(561)	-	-
Summer activities	-	5,063	(9,610)	4,547	-
Swanage St Marks	3,284	675	(3,959)	-	-
UK Youth	27,367	33,000	(18,921)	(1,010)	40,436
Will Does	1,010	5,000	(5,154)	-	856
Locality Beyond and Achieve	-	7,212	(7,212)	-	-
Walk & Talk	-	5,683	(5,683)	-	-
Easter Activities	-	2,895	(2,895)	-	-
Winter Activities	-	1,759	(1,759)	-	-
	<u>43,220</u>	<u>135,874</u>	<u>92,260</u>	<u>6,075</u>	<u>92,909</u>

19 Restricted funds

(Continued)

Purpose of Restricted Funds:

Men in Mind - To fund the Culture and Community Project

Play Therapy - To fund the SEND project

Wool Parish Council - To fund the provision of Youth Worker staff to run three evening youth clubs per week for 41 weeks per year during school term time

Dorset Council - Dorset Families Matter - commissioned by Council to provide targeted support

Will Does - To deliver walk and talk programme

Mayors fund (Wareham TC) - funding to be allocated to the Wareham centre

Easter activities - Providing activities and food for young people during the Easter holiday

Summer activities - Providing activities and food for young people during the Summer holiday

Winter activities - Providing activities and food for young people during the Christmas holiday

UK Youth - Providing mental health support for young people

Walk & talk - 1 to 1 work with young people through schools

Lychett Minster School - Youth Worker mentoring pupils on 1 to 1 basis

Planet Purbeck Extra - To fund activities for Planet Purbeck/PYCF environmental youth group

Planet Purbeck Wages - To fund a youth worker for the Planet Purbeck/PYCF environmental youth group

Locality Activities Bovington - To fund activities for Bovington club

Locality Activities Wareham - To fund activities for Wareham club

Locality Activities Wool - To fund activities for Wool club

Family Hub - To fund the setting up and running of a new family hub for Purbeck Youth and Community Foundation

Talbot Village Trust - To fund activities for youth groups and clubs

Dorset Landscapes - To fund Planet Purbeck & Encouraging Young People projects

Corfe Parish Council - To fund the provision of Youth Worker staff for the Corfe Club

Descriptions for Comparative Purposes Only:

Dorset Council - Summer activities - To provide summer activities for young people eligible under the Holiday activities and Food programme

Dorset Council - Youth Fund - funding to run specific activities in the year

Swanage St Marks - To deliver walk and talk programme at the school

Megan's fund - funding raised for equipment costs

GVC - To promote activities for men £500 for Not so Youth club and £500 for Gateway Club

Locality beyond and achieve - To fund the Walk & Talk 1 to 1's with young people

Reasons for transfers between funds

Transfers have taken place between the General fund and restricted funds to cover an overspend in the restricted funds.

A transfer has taken place between the Family Hub fund and the General fund where a restriction has been fulfilled through the purchase of capitalised equipment in the year.

PURBECK YOUTH & COMMUNITY FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
General funds	180,322	155,502	(137,444)	3,253	201,633
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	151,465	89,784	(54,852)	(6,075)	180,322
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

21 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 August 2025:			
Property, plant and equipment	8,017	5,756	13,773
Current assets/(liabilities)	193,616	63,030	256,646
	<u> </u>	<u> </u>	<u> </u>
	201,633	68,786	270,419
	<u> </u>	<u> </u>	<u> </u>

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Property, plant and equipment	7,261	-	7,261
Current assets/(liabilities)	173,061	92,909	265,970
	<u> </u>	<u> </u>	<u> </u>
	180,322	92,909	273,231
	<u> </u>	<u> </u>	<u> </u>

22 Related party transactions

Transactions with related parties

During the year ended 31 August 2025, there were no donations (2024: 1) made by a company whose director is a trustee of the charity (2024 - £150).

There were no other related party transactions in either year.

