Charity registration number: 1162969

Dorchester YMCA CIO

known as

Dorchester YMCA

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Dorchester YMCA CIO

known as Dorchester YMCA

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Dorchester YMCA CIO

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Reference and Administrative Details

Chairman	Peter Green
Trustees	Peter Green Lesley Dowsett Clare Byrne Sam Welch Lydia Warman
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 2025.

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

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

CONSTITUTION OF THE DORCHESTER YMCA CIO

The aims of the Dorchester YMCA are aligned to those of the YMCA Association of England, Ireland and Wales, adopted by the British Young Men's Christian 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.

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.

Achievements and performance

We are indebted to our paid staff and, as a charity, to our volunteers for their commitment, efforts and support and are pleased to formally record our thanks for their flexibility and perseverance. Our thanks also to the parents/carers for their support and to all the users and hirers who contributed to making our YMCA a busy and thriving centre for our community. Trustees are delighted that local groups and schools continue to use our facilities.

Our earlier refurbishment of the activity hall and keeping the costs of hire low has contributed to increased use and regular bookings which local groups take advantage of; for example, U3A, Age UK and Muntsy's. Classes for General Gymnastics for All have been stable with increased use of the gym by local schools and hire by external groups who are pleased with the facilities and equipment made available. Following consultations, the the decision to increase provision to 42 weeks was implemented for the following year.

We remain committed to supporting disabled gymnastics and provide specialist disability gym equipment and classes. We thank Dorset County for a small grant to help us support this facility and provision. We were successful in a grant to fund training of coaches and replace some soft play equipment. Local schools that used the gym for their students with special needs were delighted how their students enjoyed and benefitted from the facilities and the coaching from our excellent coaches to whom we are indebted for their expertise and coaching. Attendance at evening classes has been good and feedback from pre-school classes has been very positive.

Recruiting new coaches is still a priority as we have waiting lists for classes that we were unable to staff, although we recruited and trained new coaches and volunteers to replace some experienced coaches who had left. We are grateful for the help and support of retired coaches who were willing to step in when needed - a very helpful approach that we know we cannot continue to rely on. We were pleased with the progress of the Development Group started and run by one of our younger coaches in helping newer coaches to improve. Our holiday club was a success again, an activity that is popular and well-attended.

On the advice of our centre manager in maintaining upkeep of the building, trustees approved important roof repairs and replacement of internal lighting and some major equipment, noting further work that needed to be carried out. A web design and maintenance company updated and redesigned the website after consultation with parents, users and a coach with good social media skills who now looks after the website.

Security of staff and users and access into and around the building remain under review by trustees. Two complaints/issues were dealt with during the year following due procedure.

We maintain good links with National YMCA, attending meetings online, regular updates and consultations. The chair attended the AGM online, although we were again unable to send an attendee to the National Conference. Trustees find the Y-Hub platform for YMCAs helpful and through this medium we have contributed to discussions and circulated informative reports from National Groups. We fulfilled our commitment to delivering our targets in the Gas Distribution Network (GDN) national project.

Relations with the Dorchester Sawmills Development Association (DSDA) are professional and enable oversight and upkeep of the Sawmills site. Discussions to improve drainage of the car park near our building have been ongoing following flooding after several bouts of heavy rain.

We were sad to hear about the passing of Peter Warren who was a life vice-president, life-long stalwart and supporter. Peter received the Order of the Red Triangle for his service and dedication to YMCA Dorchester.

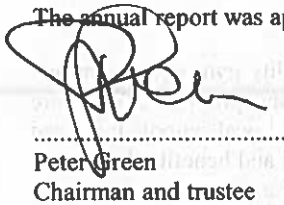
Finally, we, the trustees record a vote of thanks to our treasurer, Rodney Middle, who although he stood down as treasurer at the start of the year, helped with the annual accounts in the absence a treasurer, a trustee position for which we are still looking to recruit. We are actively seeking new trustees, and, as mentioned, a replacement trustee treasurer and a trustee with good social media and communication skills.

Financial review

Policy on reserves

The charity has a policy which provides for unseen or unplanned work for the upkeep of the premises and equipment and continued functioning of the club. There is now one restricted fund for the provision of activities to those individuals with special needs and, at the year end, this amounted to £0.00 (2024: £0.00).

The annual report was approved by the trustees of the charity on 10 September 2026 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 10 September 2026 and signed on its behalf by:

.....

Peter Green
Chairman and trustee

Dorchester YMCA CIO

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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 2025.

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 - On behalf of Kennedy Legg Limited
ACCA

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

10 September 2026

Dorchester YMCA CIO

known as Dorchester YMCA

Statement of Financial Activities for the Year Ended 31 December 2025

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	11,573	2,400	13,973
Charitable activities	3	158,407	-	158,407
Investment income	4	591	-	591
Total Income		170,571	2,400	172,971
Expenditure on:				
Charitable activities		(122,458)	(34,830)	(157,288)
Total Expenditure		(122,458)	(34,830)	(157,288)
Net movement in funds		48,113	(32,430)	15,683
Reconciliation of funds				
Total funds brought forward		258,608	166,752	425,360
Total funds carried forward	16	306,721	134,322	441,043

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		11,577	5,586	17,163
Charitable activities		127,819	-	127,819
Investment income	4	539	-	539
Total income		139,935	5,586	145,521
Expenditure on:				
Charitable activities		(106,555)	(33,680)	(140,235)
Total expenditure		(106,555)	(33,680)	(140,235)
Net income/(expenditure)		33,380	(28,094)	5,286
Net movement in funds		33,380	(28,094)	5,286
Reconciliation of funds				
Total funds brought forward		225,228	194,846	420,074
Total funds carried forward	16	258,608	166,752	425,360

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

Dorchester YMCA CIO

known as Dorchester YMCA

(Registration number: 1162969)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	338,475	367,780
Current assets			
Stocks	12	1,554	1,221
Debtors	15	1,535	1,486
Investments		114,335	82,839
Cash at bank and in hand	10	-	22
		117,424	85,568
Creditors: Amounts falling due within one year	14	(14,856)	(27,988)
Net current assets		102,568	57,580
Net assets		441,043	425,360
Funds of the charity:			
Restricted income funds			
Restricted funds		134,322	166,752
Unrestricted income funds			
Unrestricted funds		306,721	258,608
Total funds	16	441,043	425,360

The financial statements on pages 9 to 10 were approved by the trustees, and authorised for issue on 10 September 2026 and signed on their behalf by:

.....
Peter Green
Chairman and trustee

1 Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Grants receivable

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

Investment income

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

Expenditure

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

Charitable activities

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

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

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

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

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

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

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

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

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

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

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

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.

Audit exemption
The charity has taken advantage of the exemption from audit under section 144 of the Charities Act 2011. As the charity meets the relevant statutory criteria, these financial statements have been subject to an independent examination rather than an audit.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations	11,573	400	11,973
Grants:			
Grants, including capital grants	-	2,000	2,000
Total for 2025	11,573	2,400	13,973
Total for 2024	11,577	5,586	17,163

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Membership and activities	126,733	-	126,733	99,719
Hire of hall	23,959	-	23,959	21,141
Holiday club	5,850	-	5,850	5,275
Fund raising	182	-	182	22
Other income	1,683	-	1,683	1,661
	158,407	-	158,407	127,818

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	591	591
Total for 2025	591	591
Total for 2024	539	539

5 Expenditure on raising funds

	Note	Total 2025 £	Total 2024 £
Direct costs	6	154,990	138,673
Governance costs	6	2,298	1,560
		157,288	140,233

6 Analysis of governance and support costs

	Unrestricted fund	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Direct costs				
Wages	87,258	2,084	89,342	78,502
Staff expenses	787	-	787	628
Course fees	1,254	-	1,254	1,284
Establishment costs	13,499	-	13,499	13,072
Repairs and maintenance	6,406	316	6,722	1,321
Office expenses	4,052	-	4,052	3,688
Competition fees	-	-	-	-
Subscriptions and affiliations	1,293	-	1,293	1,384
Insurance	2,478	-	2,478	2,805
Sundry and other cost	339	-	339	544
Bank charges	37	-	37	61
Gym equipment	-		-	
Hall hire	-	-	-	-
Examination of financial statements by independent examiner	-	-	-	
Loan Interest	83	-	83	687
	117,486	2,400	119,885	103,976
Depreciation	2,675	32,430	35,105	34,697
	120,161	34,830	154,990	138,673

	Total 2025	Total 2024
	£	£
Governance costs		
Independent examiners fees	1,698	1,560
Accountancy fees	600	-
	2,298	1,560

7 Staff costs

	2025	2024
	£	£
Wages and salaries	89,168	78,315
Pension contributions	174	187
	178,509	156,817

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

The club employed the services of 19 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.

9 Tangible fixed assets

	Land and buildings £	Office equipment £	Gym equipment £	Total £
Cost				
At 1 January 2025	795,694	5,204	104,734	905,632
Additions	-	402	5,398	5,800
At 31 December 2025	795,694	5,606	110,132	911,432
Depreciation				
At 1 January 2025	438,962	3,685	95,205	537,852
Charge for the year	32,430	436	2,239	35,105
At 31 December 2025	471,392	4,121	97,444	572,957
Net book value				
At 31 December 2025	324,302	1,485	12,688	338,475
At 31 December 2024	356,732	1,519	9,529	367,780

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £324,302 (2024 - £356,732) in respect of leaseholds.

10 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	-	22

11 Financial guarantee contracts

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

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

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

12 Stock

	2025	2024
	£	£
Stocks	1,554	1,221

13 Taxation

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

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other loans	-	11,058
Memberships received in advance	10,143	13,485
Other creditors	2,475	1,945
Accruals	2,238	1,500
	14,856	27,988

15 Debtors

	2025	2024
	£	£
Prepayments	1,535	1,486

Notes to the Financial Statements for the Year Ended 31 December 2025 (continued)

16 Funds

	Balance at 1 January 2025	Incoming resources	Resources expensed	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted fund					
General	258,608	170,571	122,458		306,721
Restricted fund					
Hall and community centre project	166,752	400	32,830		134,322
Special needs		2,000	2,000		-
	166,752	2,400	34,830	-	134,322
Total funds	425,360	172,971	157,288	-	441,043

	Balance at 1 January 2024	Incoming resources	Resources expensed	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Unrestricted fund					
General	225,228	139,935	106,555	-	258,608
Restricted fund					
Hall and community centre project	194,846	4,336	32,430	-	166,752
Special needs		1,250	1,250	-	-
	194,846	5,586	33,680	-	166,752
Total funds	420,074	145,521	140,235	-	425,360

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	14,173	324,302	338,475
Current assets	117,424	-	117,424
Current liabilities	(14,856)	-	(14,856)
Total net assets	116,741	324,302	441,043

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	11,048	356,732	367,780
Current assets	85,568	-	85,568
Current liabilities	(27,988)	-	(27,988)
Total net assets	68,628	356,732	425,360