Charity registration number: 1170011

PORTLAND YMCA RED TRIANGLE CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Dorset Accountancy Limited
Unit 2.11, City & Provincial House
Surrey Close
Weymouth
Dorset
DT4 9GD

Portland YMCA Red Triangle Club
Contents

	Page
Trustees' Report	1—4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8—13
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	14—15

Portland YMCA Red Triangle Club
Trustees' Report For The Year Ended 31 December 2025

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

Objectives and Activities

Public Benefit

In planning our activities for the year the Trustees kept in mind the Charity Commission's guidance on public benefit at every meeting.

With the help of the Co-ordinator the Trustees try to provide a wide variety of activities for people of all ages, genders, race or faith. These include fitness training, exercise classes for a variety of age groups, art classes and a mother and toddler group.

The trustees presently employ 6 part time staff and 9 volunteers to help with the day to day running of the charity. The employees work very hard and keep the charity running very smoothly for which the trustees are extremely grateful.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The plans for the building project were approved and work commenced in 2026. The building project will remodel parts of the building making them more functional and better placed to assist the Charity in meeting its Charitable objectives. Specifically there will be only one unisex changing room with the additional space providing the charity shop a better space and in time there will be a baby sensory room too. Since inception the charity shop has been very successful and these changes will allow the charity shop to become more established and fulfil its potential.

In 2025, the sum of £40,000 was received from the Post Code Lottery. it was discussed between the trustees that the money should be allocated in the following way: £25,000 to partially fund the building project described above, £10,000 to the current account and the remaining £5,000 is to be used to aid people that have fallen on hard times.

There is an ongoing project to set up a website for the charity allowing for further outreach within the community.

Future developments

During 2026 the accommodation rooms will be redecorated to bring them back up to the expected standard. We have purchased a couple of ballet barres for our dance studio and are waiting for them to be fitted.

We will concentrate this year trying to recruit new Members to the Board, arranging new activities and push ahead with fund raising

Financial Review

Financial Position

The charity received total income of £178,012 during the year compared with £126,765 in 2024. Charitable activities increased again during the year, they were £133,339 (2024: £120,387).

Total expenditure decreased to £110,584 (2024: £111,871). The charity has made an overall surplus for the year of £67,427 (2024: 14,894).

Reserves Policy

At the year end the charity has total reserves of £490,770 of which £327,134 are represented by Land, Buildings and Equipment used to deliver the charity's charitable aims. The remaining reserves are £163,636 which is comprised designated reserves of £48,607 (detailed below) a ring-fenced reserve of £61,875 to fund the building project and £53,154 of general free reserves.

Reserves are provided to ensure the financial stability of the charity and the ability for it to meet its charitable objectives for the foreseeable future. The movement in reserves is shown in the notes to the accounts. If for any reason, there was a fall in income the trustees felt we should have a reserve in place to cover the running costs of the club and future unforeseen maintenance requirements in relation to land, buildings and equipment. Of the designated reserves £33,607 equates to approximately 4 months' operating expenditure and £15,000 relates to buildings and equipment repairs and maintenance.

Risk management

A previous Health and Safety officer on the committee, Mr Chris Perrett, has put in place a solid risk assessment for the building. The trustees are also satisfied with the operation and financial side and there is a sound system in place to mitigate our exposure to such risks.

Keith Walsh, Sirius Business Services Ltd have completed a Full Fire Risk Assessment of the building. Dorset Fire Wise have carried out a Fire Door inspection. 31 doors will need repairing in the new year. We have instructed Sharpe Carpentry to do this.

Structure, Governance and Management

Governing Document

The trustees present their report and unaudited financial statements of the charity for the year ended 31 December 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 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 2015).

The CIO was registered with the Charity Commission on 3 November 2016 and on 1 January 2018 the trade and assets of Portland YMCA, an unincorporated charity (charity number 800484) were transferred into the CIO. The CIO is therefore continuing this trade and assets and since the activities of the charity have remained the same throughout, the accounts have been treated as if the CIO had always been in existence.

Commitee

The committee members (trustees') named on page 1 were appointed to serve for 2025 and to date. Appointment of committee members is governed by the constitution of the charity. The committee has the power to co-op up to two additional members to serve until the Annual General Meeting and to fill casual vacancies until the Annual General Meeting. The committee seeks to ensure that the needs of the charity are appropriately reflected through the diversity of the trustee board. Trustees are recruited by way of social media, advertising and word of mouth.

Trustee Selection Methods

New committee members undergo an induction and are supplied with a trustees pack supplied by YMCA England to inform them of their responsibilities under charity law while the board of trustees help them understand the business and operation of the charity.

Investment powers

The constitution does not provide authorisation for the trustees to make and hold investments.

Constitution, objects and policies

The Charitable Incorporated Organisation (CIO) is governed by its constitution adopted in 2017 and its objectives are to lead young people to the Lord Jesus Christ and to the fullness of life in Him and to provide or assist in the provision in the interests of social welfare of facilities for recreation and other leisure time occupations for men and women with the object of improving their conditions of life.

Pay Policy for Senior Staff

...CONTINUED

Investment powers - continued

The trustees consider the Co-ordinator as key management personnel. The Co-ordinator undertakes the day to day management of the charity, and as such, the salary reflects the importance of the post and is agreed by the trustees annually.

Reference and Administrative Details

Trustees

Mrs Karen Howard
Mr Aaron Burrows
Mr Anthony Reed
Mr Darren Bush
Mr Terence Morrison

Charity Number

1170011

Principal Address

Portland YMCA Red Triangle Club
Reforne
Portland
Dorset
DT5 2AN

Independent Examiner

Daniel Rudd FCA
Dorset Accountancy Limited

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs Karen Howard
Trustee
26th March 2026

Mr Darren Bush
Trustee

Portland YMCA Red Triangle Club
Independent Examiner's Report to the Trustees of Portland YMCA Red Triangle Club
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Portland YMCA Red Triangle Club (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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.



Daniel Rudd FCA

26th March 2026

Portland YMCA Red Triangle Club
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	31 December 2025 Unrestricted funds £	31 December 2024 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	**3**	47,544	10,144
Other trading activities	**4**	128,702	114,812
Investments	**5**	607	777
Other	**6**	1,160	1,032
		178,013	126,765
EXPENDITURE ON:			
Raising funds	**8**	(110,586)	(111,870)
NET INCOME		67,427	14,895
NET MOVEMENT IN FUNDS		67,427	14,895
RECONCILIATION OF FUNDS:			
Total funds brought forward		423,343	408,448
TOTAL FUNDS CARRIED FORWARD	**16**	490,770	423,343

The notes on pages 8 to 13 form part of these financial statements.

Portland YMCA Red Triangle Club
Statement of Financial Position
As At 31 December 2025

	Notes	31 December 2025 Unrestricted funds £	31 December 2024 Total funds £
FIXED ASSETS			
Tangible Assets	**12**	327,134	330,284
		327,134	330,284
CURRENT ASSETS			
Debtors	**13**	2,205	2,236
Cash at bank and in hand		163,676	94,188
		165,881	96,424
Creditors: Amounts Falling Due Within One Year	**14**	(2,245)	(3,365)
NET CURRENT ASSETS (LIABILITIES)		163,636	93,059
TOTAL ASSETS LESS CURRENT LIABILITIES		490,770	423,343
NET ASSETS		490,770	423,343
FUNDS OF THE CHARITY			
Unrestricted Funds		490,770	423,343
TOTAL FUNDS	**16**	490,770	423,343

On behalf of the board

Mrs Karen Howard
Trustee
26th March 2026

Mr Darren Bush
Trustee

The notes on pages 8 to 13 form part of these financial statements.

1. General Information

Portland YMCA Red Triangle Club is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1170011. The principal address is Portland YMCA Red Triangle Club, Reforne, Portland , Dorset, DT5 2AN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)- (Charities SORP (FRS 102)).

The charity meets the definition of public benefit under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

From 1 January 2018, the charity transferred all of its net assets and activities from Portland Red Triangle Young Men's Christian Association (charity no 800484) to the CIO, Portland Red Triangle Young Men's Christian Association (charity no 1170011). The CIO is therefore continuing this trade and assets and since the activities of the charity have remained the same throughout, the accounts have been treated as if the CIO had always been in existence.

2.2. Incoming Resources

Donation and legacy income is recognised on a cash basis, in the year in which the income is physically received.

Income generated from charitable activities, including memberships, is recognised in full at the date of entitlement.

Income from other trading activities is recognised in the period in which the charity is entitled to receipt.

2.3. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis. Liabilities are accounted for in the accounting period to which they relate.

Charitable activity is the cost of running the general purpose of the charity and includes both costs relating to activities provided, along with administration costs. Governance costs are those costs associated with the governance arrangements of the charity, and are included within expenditure on charitable activities.

2.4. Tangible Fixed Assets and Depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is not provided on land and buildings as the property is maintained in a continual state of sound repair and has a residual value not materially different from the amount that the property is included in the accounts. The Committee also consider that the remaining useful life of the property is more than 50 years and therefore the depreciation charge would be insignificant. For other assets, depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold	Nil
Plant & Machinery	15% reducing balance
Sports equipment	15% reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.6. Debtors

Trade and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Cash and bank in hand

Cash at bank and in hand comprise of 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.

2.7. **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

2.8. **Fund Accounting**

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund.

Designated funds are funds set aside by the committee out of unrestricted general funds for specific future purposes or projects.

3. Income from Donations and Legacies

	31 December 2025 Unrestricted funds £	31 December 2024 Unrestricted funds £
Donations and gifts	42,908	4,567
Member subscriptions and sponsorships	4,636	5,577
	47,544	10,144

4. Income from Other Trading Activities

	31 December 2025 Unrestricted funds £	31 December 2024 Unrestricted funds £
Fundraising events	3,004	2,850
Shop income	23,248	15,205
Income from hire of hall	32,412	27,496
Income from hire of sporting equipment	13,593	14,603
Income from mother & todler group	1,446	2,241
Income from accomodation	54,410	51,797
Income from sale of refreshments	589	620
	128,702	114,812

5. Investment Income

	31 December 2025 Unrestricted funds £	31 December 2024 Unrestricted funds £
Bank interest receivable	607	777

6. **Other Income**

	31 December 2025	31 December 2024
	Unrestricted funds	Unrestricted funds
	£	£
Other income	1,160	1,032

7. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	31 December 2025	31 December 2024
	£	£
Depreciation of tangible fixed assets - owned	1,791	2,010
Depreciation of heritage assets	1,907	2,243

8. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 9)	31 December 2025 Total
	£	£	£
Raising funds	6,158	104,428	110,586

	Activities undertaken directly	Support costs (see note 9)	31 December 2024 Total
	£	£	£
Raising funds	5,918	105,952	111,870

9. **Support Costs**

	31 December 2025 Raising funds
	£
Employee costs	58,488
Premises expenses	22,816
General administration	21,333
Depreciation	1,791
	104,428

	31 December 2024 Raising funds
	£
Employee costs	56,492
Premises expenses	28,941
General administration	18,509
Depreciation	2,010
	105,952

10. **Staff Costs**

Staff costs were as follows:

	31 December 2025	31 December 2024
	£	£
Wages and salaries	57,380	55,631
Other pension costs	965	861
	58,345	56,492

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 4 (2024: 4)

12. **Tangible Assets**

	Land & Property Freehold	Plant & Machinery	Sports equipment	Total
	£	£	£	£
Cost				
As at 1 January 2025	306,183	68,830	68,218	443,231
Additions	-	547	-	547
As at 31 December 2025	306,183	69,377	68,218	443,778
Depreciation				
As at 1 January 2025	-	57,440	55,507	112,947
Provided during the period	-	1,790	1,907	3,697
As at 31 December 2025	-	59,230	57,414	116,644
Net Book Value				
As at 31 December 2025	306,183	10,147	10,804	327,134
As at 1 January 2025	306,183	11,390	12,711	330,284

13. **Debtors**

	31 December 2025	31 December 2024
	£	£
Due within one year		
Other debtors	2,205	2,236

14. **Creditors: Amounts Falling Due Within One Year**

	31 December 2025	31 December 2024
	£	£
Taxation and social security	-	1,198
Accruals and deferred income	2,245	2,167
	2,245	3,365

15. **Pension Commitments**

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

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £965 (2024: £861).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	374,736	178,013	(110,586)	442,163
Designated:				
Designated unrestricted fund	48,607	-	-	48,607
Total unrestricted funds	423,343	178,013	(110,586)	490,770
Total funds	423,343	178,013	(110,586)	490,770

	As at 1 January 2023	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	359,841	126,765	(111,870)	374,736
Designated:				
Designated unrestricted fund	48,607	-	-	48,607
Total unrestricted funds	408,448	126,765	(111,870)	423,343
Total funds	408,448	126,765	(111,870)	423,343

17. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

	31 December 2025 Total funds £	31 December 2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	42,908	4,567
Membership subscriptions	4,636	5,577
	47,544	10,144
Other trading activities		
Fundraising events	3,004	2,850
Shop income	23,248	15,205
Income from hire of hall	32,412	27,496
Income from hire of sporting equipment	13,593	14,603
Income from mother & todler group	1,446	2,241
Income from accomodation	54,410	51,797
Income from sale of refreshments	589	620
	128,702	114,812
Investments		
Bank interest receivable	607	777
	607	777
Other		
Other income	1,160	1,032
	1,160	1,032
	178,013	126,765
EXPENDITURE ON:		
Raising funds		
Purchases	(4,010)	(2,988)
Operating charity shops	(241)	(687)
Depreciation of sports equipment	(1,907)	(2,243)
Wages and salaries	(57,380)	(55,631)
Employers pensions - defined contributions scheme	(965)	(861)
Staff training	(143)	-
Rent	(350)	(350)
Rates	(1,100)	(488)
Light and heat	(11,307)	(9,493)
Water rates	(2,601)	(1,884)
Repairs and maintenance	(3,429)	(13,836)
Cleaning	(4,029)	(2,890)
Vehicle running costs	(743)	-
Repairs, renewals and maintenance	(7,840)	(4,418)
Insurance	(5,543)	(5,126)
Printing, postage and stationery	(614)	(559)

...CONTINUED

Telecommunications and data costs	(548)	(883)
Accountancy fees	(1,212)	(1,176)
Professional fees	(175)	(1,373)
Subscriptions	(3,395)	(3,550)
Bank charges	(448)	(369)
Credit card charges	(815)	(1,055)
Depreciation of plant and machinery	(1,791)	(2,010)
	(110,586)	(111,870)
	(110,586)	(111,870)
NET INCOME	67,427	14,895