

YEOVIL CHRISTIAN SUPPORT TRUST

England & Wales · Charity number 1092843

Details

Status Registered

Legal form Other

Registered 2002-07-08

Register [View on the Charity Commission register](#)

Contact

Address The Gateway
Addlewell Lane
Yeovil
Somerset
BA20 1QN

Phone 01935433146

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Activities

Objects: (A) THE RELIEF OF HARDSHIP(B) THE RELIEF OF POVERTY(C) ANY CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE LOCAL COMMUNITY AS FROM TIME TO TIME THE TRUSTEES MAY AT THEIR DISCRETION CONSIDER APPROPRIATE

Activities: We run a 'Food bank' which supplies emergency food to people in crisis through out our town and surrounding areas. We also run Community Fund for small grants to be given out to people in crisis.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** IN AND AROUND THE AREA OF YEOVIL AND THE SURROUNDING AREAS OF SOUTH SOMERSET, NORTH DORSET AND WEST DORSET
- Dorset
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£111,245	£112,423	-	-
2023-12-31	£114,305	£135,780	-	-
2022-12-31	£117,451	£76,391	-	-
2021-12-31	£118,079	£46,279	-	-
2020-12-31	£163,505	£41,073	-	-

Trustees

Name	Role	Appointed
Dr RICHARD HOGBEN	Chair	
Harry John Llewelyn		2024-07-31
JANET TURNER		2011-12-07
SUZANNE WARR		
Stephen Charles Hibbert		2020-04-22
TIM NEVILLE		

YEOVIL CHRISTIAN SUPPORT TRUST

England & Wales - Charity number 1092843

Accounts

**YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2024**

Charity Number 1092843

CHALMERS & CO (SW) LIMITED

Chartered Accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

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YEOVIL CHRISTIAN SUPPORT TRUST
REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 31 DECEMBER 2024

The board of trustees	R Hogben T Neville S Warr J Turner S Hibbert H Llewelyn (Appointed 31 July 2024)
Secretary	J Turner
Charity registration number	1092843
Principal office	The Gateway Addlewell Lane Yeovil Somerset BA20 1QN
Independent examiner	S M Bachrach, Chartered Accountant Chalmers & Co (SW) Limited Chartered Accountants Trading as Chalmers & Co. 6 The Linen Yard South Street Crewkerne Somerset TA18 8AB

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

The trustees present their report and unaudited financial statement of the Trust for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies described and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Yeovil Christian Support Trust (YCST) is a registered charity (number: 1092843) governed by a Trust Deed dated 24th May 2002. A supplemental deed was added by the Trustees in 2012.

A list of current Trustees and other administrative details of the charity appear on page 1 of the financial statements.

Trustees are appointed in accordance with the Trust Deed and give their time voluntarily. Training for Trustees is provided as needed. Strategic decisions are taken by the Trustees but the day to day running of the operations of the charity is delegated to staff and volunteers, supervised by our Operations Manager.

The Trustees undertake to regularly consider risks to which the Trust is exposed, setting in place written policies to reduce the risks as far as is reasonably possible. These risks include financial risk, risks relating to personnel, health and safety and fire risks.

YCST is proud to work in partnership with many local agencies, including local authorities, churches, local businesses and schools who both support the needs of the charity and refer clients in need.

OBJECTIVES AND ACTIVITIES

The Objects of the Trust are:

In and around the area of Yeovil and the surrounding areas of South Somerset, North Dorset and West Dorset to express Christ's compassion through:-

- (a) the relief of hardship
- (b) the relief of poverty
- (c) the support of individuals and families in crisis
- (d) cooperation with and support of other organisations which engage in the relief of poverty and hardship and the support of individuals and families in crisis
- (e) charitable purposes for the general benefit of the local community as from time to time the trustees at their discretion consider appropriate

The operations of YCST commenced over 30 years ago and were developed by the Trustees of Yeovil Community Church Trust. The operations and management were succeeded to a new and separate charity, Yeovil Christian Support Trust in 2002.

The Objects of the Trust have been implemented through two main activities during the year:
The Lord's Larder Food Bank
The Lord's Larder Community Fund

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

OBJECTIVES AND ACTIVITIES (continued)

The operations of the Trust are provided by our Operations Manager, who is supported by a team of willing volunteers. Financial gifts, gifts of food, and gifts of goods are donated by many local individuals, churches, schools, local businesses and other groups. The Trustees are extremely grateful for the gifts of time, money and goods given by so many, and without which we could not operate.

Clients in need are referred to YCST by many local authorities and organisations. The Trustees are also grateful for the support of these organisations which help us to give support where it is needed. We know that many agencies have been especially busy again this year.

When planning the activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. We believe the activities set out below clearly demonstrate YCST's commitment to providing identifiable public benefit and that access to this benefit is not restricted in any way.

SUMMARY OF ACHIEVEMENTS

YCST started 2024 in a strong financial position once again. Regular monthly giving had continued to increase, and income was continuing generously. The levels of hardship have continued to be high locally as more families find themselves to be barely coping or not coping financially. The background of high interest rates and high household bills continues, along with benefits failing to rise in line with the cost of living.

The Lord's Larder Food Bank continued to see consistent high demand, although it has levelled off. Food donations to the Lord's Larder continued to be lower as our donors were also needing to make savings. Our need to spend more money on buying in food to fill the gap between demand and supply has increased. A total of £45,431 was spent buying in food over the year compared to £21,114 in 2023. We expect this trend to grow again in 2025. The number of items of food purchased now represents 29% of all items received.

The number of food items given out amounted to 163,885, which is a small reduction of 4% compared to the previous year. We were able to assist a total of 1994 families including 5681 adults and 3684 children.

Despite the hardship, which has affected our donors as well as our clients, most of the food given out has been provided by the generosity of local residents, businesses, churches and schools. We are so grateful to everyone who has continued their giving through another difficult year. We could not do what we do without this ongoing generosity!

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

SUMMARY OF ACHIEVEMENTS (continued)

The new role of Deputy Operations Manager has been ably filled by Jo-Ann Smith who has now completed nearly 18 months in the job. She has been learning the tasks and undergoing various training and is now able to cover the majority of duties that the Operations Manager needs to carry out.

The Lord's Larder Community Fund has been able to sustain the provision of grants for the needy in our community. It was able to provide a total of £13,987 worth of grants to meet the various needs of individuals and families locally. We are pleased to be able to offer flexibility in terms of what we will fund. Sometimes small sums of money to meet unusual needs can make a real difference in the lives of individuals and families.

Some examples of grants given in 2024 include funds to:

- Purchase of a Futon bed and mattress for a mum and 2 children sleeping on the floor.
- Purchase of a pushchair, for a mum and baby
- Purchase of a cooker and fridge/freezer for a dad and an 18 month old child
- Purchase of a heavy-duty clothes rail for an asylum-seeking family with no income.
- Purchase of an office chair for a homeworking male

We have also been able to support the operations of:

- Prodigal Bikes, a local charity with a trustee in common who have been reconditioning bikes and providing them complete with lights and helmets to refugees in our community.

YCST was pleased to welcome a new Trustee in the person of Harry Llewelyn who joined us in July 2024.

The Trustees have considered the advice of the Charity Commission in relation to our care for vulnerable individuals. Although we do not generally have minors working or volunteering with us, we do occasionally have children visit with their school groups. We share a building where children are often present. We also sometimes have vulnerable adults working as volunteers or visiting us. In the light of this we have written a Safeguarding Policy and appointed a Safeguarding Officer and a Deputy Safeguarding Officer. They have undergone training and will undertake regular updates.

FINANCIAL REVIEW

Total incoming resources were £111,246 (2023 - £114,305), with the majority of income arising from donations as disclosed further in note 4. Total resources expended were £112,423 (2023 - £135,780), the major categories of expenditure being food purchases, staff costs and grants payable as disclosed further in note 6.

Net funds therefore decreased by £1,177 (2023: by £21,475) to £235,027 (2023- £236,204). Net funds represent mainly the cash at bank and in hand which totalled £220,530 (2023 - £219,979).

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

RESERVES POLICY

The trustees closely monitor the charity's financial position and seek to ensure that reserves are sufficient to meet its ongoing liabilities. The charity does not aim to hold substantial reserves, but to pass any surpluses on to those in need. Reserves at the end of the year totalled £235,027 (2023 - £236,204) of which £167,248 (2023 - £166,387) are free reserves.

There are restricted funds of £5,000 (2023 – £5,000) restricted for the use of the Community Fund only and unrestricted designated funds of £50,000 (2023 - £50,000). These are not subject to any restrictions regarding their use but the trustees have designated these funds for the use of a specific project.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity's trustees are responsible for preparing the Trustees Annual 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and 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 (FRS102) (Charities SORP (FRS 102)).

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.

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2024

INDEPENDENT EXAMINER

A resolution to re-appoint Simon Bachrach of Chalmers & Co (SW) Limited as independent examiner for the ensuing year will be proposed at the annual general meeting.

Signed by order of the trustees

R HOGBEN
Chairman

The Gateway
Addlewell Lane
Yeovil
Somerset
BA20 1QN

29 October 2025

YEOVIL CHRISTIAN SUPPORT TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEOVIL CHRISTIAN SUPPORT TRUST FOR THE
YEAR ENDED 31 DECEMBER 2024 CHARITY NO 1092843

I report to the trustees on my examination of the accounts of Yeovil Christian Support Trust for the year ended 31 December 2024 which are set out on pages 8 to 19.

Responsibilities and basis of report

As the charity's trustees, 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, 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 which gives me cause to believe that in, any material respect:

the accounting records were not kept in accordance with section 130 of the Charities Act; or

the accounts did not accord with the accounting records; or

the accounts did 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 the report in order to enable a proper understanding of the accounts to be reached.

Simon Bachrach FCA

CHALMERS & CO (SW) LIMITED
Chartered accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

Date: 29 October 2025

YEOVIL CHRISTIAN SUPPORT TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2024

	Note	General Unrestricted Funds £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2024 £	Total Funds 2023 £
INCOME						
Donations and legacies	4a	102,332	-	2,575	104,907	109,699
Activities for generating funds	4b	-	-	-	-	-
Investment income	4c	6,339	-	-	6,339	4,606
TOTAL INCOME		<u>108,671</u>	<u>-</u>	<u>2,575</u>	<u>111,246</u>	<u>114,305</u>
EXPENDITURE						
Charitable activities						
Grants payable	5a	-	-	13,987	13,987	69,596
Staff costs	5b	44,936	-	-	44,936	36,629
Depreciation and other costs	5c	49,695	-	-	49,695	26,004
Support costs	5d	3,555	-	-	3,555	3,289
Other costs	5e	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>262</u>
TOTAL EXPENDITURE		<u>98,436</u>	<u>-</u>	<u>13,987</u>	<u>112,423</u>	<u>135,780</u>
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		10,235	-	(11,412)	(1,177)	(21,475)
TRANSFERS BETWEEN FUNDS	12	<u>(11,412)</u>	<u>-</u>	<u>11,412</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		(1,177)	-	-	(1,177)	(21,475)
Balances brought forward		<u>181,204</u>	<u>50,000</u>	<u>5,000</u>	<u>236,204</u>	<u>257,679</u>
Balances carried forward		<u>180,027</u>	<u>50,000</u>	<u>5,000</u>	<u>235,027</u>	<u>236,204</u>

The results for the year derive from continuing activities
There are no gains or losses other than those shown above.

The notes on pages 10 to 19 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2024

	Note	2024 £	£	2023 £
FIXED ASSETS				
Tangible assets	8		12,779	14,817
CURRENT ASSETS				
Debtors	9	2,707		2,124
Cash at bank and in hand		220,530		219,979
		<u>223,237</u>		<u>222,103</u>
CREDITORS: Amounts falling due within one year	10	<u>(989)</u>		<u>(716)</u>
NET CURRENT ASSETS			222,248	221,387
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>235,027</u>	<u>236,204</u>
NET ASSETS			<u>235,027</u>	<u>236,204</u>
FUNDS				
Unrestricted	11		180,027	181,204
Designated	11		50,000	50,000
Restricted	11		5,000	5,000
TOTAL FUNDS			<u>235,027</u>	<u>236,204</u>

These financial statements were approved by the members of the committee on the 29th day of October, 2025 and are signed on their behalf by:

R HOGBEN
Chairman

S HIBBERT
Treasurer

The notes on pages 10 to 19 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

The Charity is constituted by a Deed of Trust dated 24th May 2002. A supplemental deed was added by the Trustees in 2012. It is a registered charity in England and Wales. Its address is The Gateway, Addlewell Lane, Yeovil, Somerset BA20 1QN.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the trust deed.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

Incoming resources are included gross and are accounted for once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability. Incoming resources received in respect of future periods are deferred to that period.

Voluntary income is received by way of gifts and donations and is included in full in the Statement of Financial Activities when receivable.

Gifts in Kind. The Trust receives donation of food items, but it is not practical to value these upon receipt and therefore no income is reflected. These food items are distributed to those in need and likewise no cost is included.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Activities for generating funds include resources generated by activities which are specifically to raise funds for the charity such as fundraising events.

Investment income includes bank interest and is included when receivable.

Other incoming resources include all income which cannot be allocated directly to the other income categories

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2024

Grants receivable

All Revenue Grants receivable are credited to the Statement of Financial Activities as voluntary income.

Resources expended

Resources expended are shown gross and are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and costs are allocated directly to the category to which they relate. Where this allocation is not possible costs are allocated within "support costs".

Grants payable include all grants made to individuals and organisations in Yeovil and its surrounding areas for the relief of hardship and poverty, to support families and individuals in crisis and to assist other organisations holding similar objectives.

Staff costs include all costs relating to the employees of the charity including gross wages payments, social security and pension costs.

Depreciation and other costs include all costs incurred in raising income for the charity including the running costs of the building from which the charity operates and depreciation of the charity's assets.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the preparation and examination of statutory accounts and legal advice to trustees on governance or constitutional matters.

Support costs include all costs which cannot be allocated directly to the other expense categories.

Value Added Tax

The Charity is not registered for VAT. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Unrestricted Funds

General accumulated unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and may be applied in achieving any of the objectives of the charity as decided by the trustees.

Designated Funds

Funds designated for a particular purpose or a specific project by the charity are also unrestricted but shown as a separate fund category. The charity has the following designated fund:

The Reserve fund includes an amount to cover a year of staff costs to cover redundancy payments should unforeseen events occur.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2024

Restricted Funds

These relate to incoming resources which have been received subject to specific conditions imposed by the donor and binding on the Trustees and may only be applied in accordance with the restrictions placed on the donation. Upon realisation of the aims of the restricted funds, assets of such funds are transferred to unrestricted or designated funds as appropriate. The charity has the following restricted fund:

The Community fund includes all income and expenditure for the charity's Social Fund which supplies grants to individuals and families in need.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost and are stated at historic cost less depreciation. Assets costing less than £100 are written off in the year of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and Equipment	- 25% on straight line basis
Motor Vehicle	- 10% on straight line basis

Pension costs

The charity operates a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs are charged to the Statement of Financial Activities as incurred, and represent contributions payable by the charity.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 20243

	General Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2023 £	Total Funds 2022 £
4. INCOME					
4a. Donations and Legacies					
Donations from Individuals:					
Pledged Donations	37,765	-	1,260	39,025	35,935
One-off Donations	20,199	-	-	20,199	21,342
Income Tax Recoverable	9,701	-	315	10,016	8,899
CAF Cheques	2,655	-	-	2,655	3,140
Donations from Churches and other Organisations	32,012	-	1,000	33,012	40,383
	<u>102,332</u>	<u>-</u>	<u>2,575</u>	<u>104,907</u>	<u>109,699</u>
4b. Activities for generating funds					
Fundraising Events	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4c. Income from Investments					
Bank Interest Received	6,339	-	-	6,339	4,606
	<u>6,339</u>	<u>-</u>	<u>-</u>	<u>6,339</u>	<u>4,606</u>
Total Income	<u>108,671</u>	<u>-</u>	<u>2,575</u>	<u>111,246</u>	<u>114,305</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

	General Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2023 £	Total Funds 2022 £
5. EXPENDITURE					
CHARITABLE ACTIVITIES					
5a. Grants Payable					
Social Fund Payments (Note 13)	-	-	13,987	13,987	69,596
5b. Staff Costs					
Wages and Employers National Insurance	43,390	-	-	43,390	35,332
Pension Costs	1,546	-	-	1,546	1,297
	<u>44,936</u>	<u>-</u>	<u>-</u>	<u>44,936</u>	<u>36,629</u>
5c. Depreciation & Other Costs					
Telephone	379	-	-	379	934
Food Purchases for Boxes	45,431	-	-	45,431	21,114
Insurance	1,066	-	-	1,066	1,020
Depreciation	2,819	-	-	2,819	2,936
	<u>49,695</u>	<u>-</u>	<u>-</u>	<u>49,695</u>	<u>26,004</u>
5d. Support Costs					
Travel Costs	853	-	-	853	484
Sundry Expenses	990	-	-	990	1,235
Printing, Postage & Stationery	225	-	-	225	196
Computer Expenses	462	-	-	462	588
Payroll Costs	846	-	-	846	456
Bank Charges	179	-	-	179	330
	<u>3,555</u>	<u>-</u>	<u>-</u>	<u>3,555</u>	<u>3,289</u>
OTHER COSTS					
5e. Governance Costs					
Independent Examiners Fee	250	-	-	250	262
	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>262</u>
Total Expenditure	<u>98,436</u>	<u>-</u>	<u>13,987</u>	<u>112,423</u>	<u>135,780</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2024

6. STAFF COSTS

The aggregate payroll costs were:

	2024	2023
	£	£
Wages and salaries	43,390	35,332
Other pension costs	1,546	1,297
	<u>44,936</u>	<u>36,629</u>

There were no charity employees with earnings in excess of £60,000.

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2024	2023
	No	No
Operations Manager	1	1
Deputy Operations Manager	1	1
	<u>1</u>	<u>1</u>

7. NET INCOMING RESOURCES

Net incoming resources are stated after charging:

	2024	2023
	£	£
Staff pension contributions	1,546	1,297
Depreciation	2,819	2,936
Independent Examiners Fee	250	262
	<u>250</u>	<u>262</u>

8. TANGIBLE FIXED ASSETS

	Plant & Equipment	Motor Vehicle	Total
	£	£	£
COST			
At 1 January 2024	4,089	19,140	23,229
Additions	781	-	781
Disposals	-	-	-
At 31 December 2024	<u>4,870</u>	<u>19,140</u>	<u>24,010</u>
DEPRECIATION			
At 1 January 2024	2,670	5,742	8,412
Disposals	-	-	-
Charge for the year	905	1,914	2,819
At 31 December 2024	<u>3,575</u>	<u>7,656</u>	<u>11,231</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,295</u>	<u>11,484</u>	<u>12,779</u>
At 31 December 2023	<u>1,419</u>	<u>13,398</u>	<u>14,819</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2024

9. DEBTORS

	2024	2023
	£	£
Income tax recoverable	2,707	2,124
Prepayments and accrued income	-	-
	<u>2,707</u>	<u>2,124</u>

10. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	-	-
Pension creditor	239	216
Accruals	750	500
	<u>989</u>	<u>716</u>

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	<u>12,779</u>	-	-	<u>12,779</u>
Current Assets:				
Cash at bank and building society	165,530	50,000	5,000	220,530
Income tax recoverable	2,707	-	-	2,707
	<u>168,237</u>	<u>50,000</u>	<u>5,000</u>	<u>223,237</u>
Creditors: Amounts falling due within one year:				
PAYE & National Insurance	-	-	-	-
Pension creditor	239	-	-	239
Accruals	750	-	-	750
	<u>989</u>	-	-	<u>989</u>
Net current assets/(liabilities)	<u>167,248</u>	<u>50,000</u>	<u>5,000</u>	<u>222,248</u>
Total assets less current liabilities	<u>180,027</u>	<u>50,000</u>	<u>5,000</u>	<u>235,027</u>
FUND BALANCES	<u>180,027</u>	<u>50,000</u>	<u>5,000</u>	<u>235,027</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2024

12. RELATED PARTY TRANSACTIONS AND CONNECTED CHARITIES

The trustees have received no remuneration nor reimbursement for any expenses incurred in connection with the charity during the year (2023 £Nil).

Although Yeovil Christian Support Trust was set up by Yeovil Community Church, the charities are not formally related. Yeovil Christian Support Trust has use of the premises of Yeovil Community Church free of charge. The Chairman of Yeovil Christian Support Trust was previously a trustee of Yeovil Community Church Trust and his wife is currently part of the leadership team of Yeovil Community Church. The wife of the Treasurer of Yeovil Christian Support Trust is currently a trustee of Yeovil Community Church and his daughter and son-in-law are currently employed by Yeovil Community Church. The wife of another trustee is also employed by Yeovil Community Church.

A donation was made to Prodigal Bikes, a charity, which has a Trustee in common, as set out in note 13.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2024

13. LORDS LARDER COMMUNITY FUND GRANTS

	2024
	£
Revision Cards	75.40
Microwave	60.00
Cooker	560.00
Table, chairs & sofa	270.00
Laptop	448.99
3D Printer	489.00
Camera doorbell	99.00
Mattress	158.95
Hot water dispenser	65.00
Cot	133.98
Single bed	164.95
Guard's uniform	115.43
Eye test	35.74
Table, chairs & vacuum cleaner	291.97
Bed, table, chairs & garden furniture	375.00
2 Mattresses	439.98
Gas cooker	364.00
Bedding	9.00
Kitchen equipment	80.50
Car seat	105.94
Fridge freezer	239.00
Double mattress	285.95
Clothes rail	34.98
Fridge freezer	239.00
Double mattress	258.95
Tesco giftcard	100.00
Double bed	686.95
Office chair	115.95
Office desk	160.00
TV	60.00
Mincer	52.99
Fan	33.22
Bedroom furniture	549.97
Hoover	166.00
10 sleeping bags for Roost	363.95
Primark gift card to buy winter clothes	300.00
Tumble dryer	519.00
Pushchair	67.50
Futon bed & mattress	159.95
Single bed & mattress	274.95

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2024

Cooker & fridge freezer (inc delivery)	1,103.00
Washing machine	324.00
Cooker & fridge freezer	853.00
Microwave	55.00
Cooker	489.00
Tesco giftcard	150.00
Microwave	80.00
Washer dryer	426.00
Chest of drawers	70.00
Sofa bed	418.95
Argos – amount not refunded on double bed	6.95
 Prodigal Bikes	 1,000.00
	 <hr/> 13,987.04 <hr/>

YEOVIL CHRISTIAN SUPPORT TRUST

England & Wales - Charity number 1092843

Accounts

**YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2023**

Charity Number 1092843

CHALMERS & CO (SW) LIMITED

Chartered Accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

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YEOVIL CHRISTIAN SUPPORT TRUST
REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 31 DECEMBER 2023

The board of trustees	R Hogben T Neville S Warr J Turner M Hamilton (Resigned 18 October 2023) S Hibbert H Llewelyn (Appointed 31 July 2024)
Secretary	J Turner
Charity registration number	1092843
Principal office	The Gateway Addlewell Lane Yeovil Somerset BA20 1QN
Independent examiner	S M Bachrach, Chartered Accountant Chalmers & Co (SW) Limited Chartered Accountants Trading as Chalmers & Co. 6 The Linen Yard South Street Crewkerne Somerset TA18 8AB

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The trustees present their report and unaudited financial statement of the Trust for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies described and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Yeovil Christian Support Trust (YCST) is a registered charity (number: 1092843) governed by a Trust Deed dated 24th May 2002. A supplemental deed was added by the Trustees in 2012.

A list of current Trustees and other administrative details of the charity appear on page 1 of the financial statements.

Trustees are appointed in accordance with the Trust Deed and give their time voluntarily. Training for Trustees is provided as needed. Strategic decisions are taken by the Trustees but the day to day running of the operations of the charity is delegated to staff and volunteers, supervised by our Operations Manager.

The Trustees undertake to regularly consider risks to which the Trust is exposed, setting in place written policies to reduce the risks as far as is reasonably possible. These risks include financial risk, risks relating to personnel, health and safety and fire risks.

YCST is proud to work in partnership with many local agencies, including local authorities, churches, local businesses and schools who both support the needs of the charity and refer clients in need.

OBJECTIVES AND ACTIVITIES

The Objects of the Trust are:

In and around the area of Yeovil and the surrounding areas of South Somerset, North Dorset and West Dorset to express Christ's compassion through:-

- (a) the relief of hardship
- (b) the relief of poverty
- (c) the support of individuals and families in crisis
- (d) cooperation with and support of other organisations which engage in the relief of poverty and hardship and the support of individuals and families in crisis
- (e) charitable purposes for the general benefit of the local community as from time to time the trustees at their discretion consider appropriate

The operations of YCST commenced over 30 years ago and were developed by the Trustees of Yeovil Community Church Trust. The operations and management were succeeded to a new and separate charity, Yeovil Christian Support Trust in 2002.

The Objects of the Trust have been implemented through two main activities during the year:
The Lord's Larder Food Bank
The Lord's Larder Community Fund

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

OBJECTIVES AND ACTIVITIES (continued)

The operations of the Trust are provided by our Operations Manager, who is supported by a team of willing volunteers. Financial gifts, gifts of food, and gifts of goods are donated by many local individuals, churches, schools, local businesses and other groups. The Trustees are extremely grateful for the gifts of time, money and goods given by so many, and without which we could not operate.

Clients in need are referred to YCST by many local authorities and organisations. The Trustees are also grateful for the support of these organisations which help us to give support where it is needed. We know that many agencies have been especially busy again this year.

When planning the activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. We believe the activities set out below clearly demonstrate YCST's commitment to providing identifiable public benefit and that access to this benefit is not restricted in any way.

SUMMARY OF ACHIEVEMENTS

YCST started 2023 in a strong financial position. Regular monthly giving had continued to increase, and income was continuing to exceed expenditure. The Trustees were able to consider new ways to improve efficiency of operations against a background of increased demand. We were also able to consider giving financial support to other charities and organisations that offered support for the needy in our community. As the year progressed, it became clear that hardship was increasing locally as more and more families found themselves to be barely coping, or not coping financially. The background of high interest rates, high utility bills and high inflation, along with benefits not rising in line with the cost of living, was contributing to widespread family crisis.

In October 2023 we were sorry to hear of our long serving Trustee Margaret Hamilton's decision to retire from the Trust. We have been very grateful for her support and wisdom during her time of service.

The Lord's Larder Food Bank continued to see consistent high demand, although we did not see demand increasing above the previous year's level. We noticed too, that food donations to the Lord's Larder reduced, as our donors were also needing to make savings. As a result, we have needed to spend more money on buying in food to fill the gap between demand and supply. A total of £21,114 was spent buying in food over the year compared to £6,541 in 2022. We expect this trend to grow in 2024.

The number of food items given out amounted to 170,925, which is small reduction of 7% compared to the previous year. We were able to assist a total of 2,160 families including 5,651 adults and 4,033 children.

Despite the hardship, which has affected our donors as well as our clients, most of the food given out has been provided by the generosity of local residents, businesses, churches and schools. 70 – 75% of food given out is donated to us and 25 – 30% has been bought by

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

SUMMARY OF ACHIEVEMENTS (continued)

YCST. We are so grateful to everyone who has continued their giving through another difficult year. We could not do what we do without this ongoing generosity.

In view of the sustained high demand, the Trustees recognised the significant increase in workload for our Operations Manager. Much of the admin work including data entry was being done voluntarily by his wife! Additionally, holiday and sickness cover was being provided by the Chair of Trustees working five days a week managing day to day operations. This was felt to be unsustainable in the long term and also carried a risk to food bank operations if both were unable to cover at the same time. It was felt that YCST funds could support the salary of a Deputy Operations Manager, to support management and admin day to day and, also provide mutual cover for sickness and holiday leave. We were delighted to appoint Jo-Anne Smith to this new role that started in July 2023.

The Lord's Larder Community Fund has also been able to greatly increase the provision of funds for the needy in our community. It was able to provide a total of £69,596 worth of grants to meet local needs. We are pleased to be able to offer flexibility in terms of what we will fund. Sometimes small sums of money to meet unusual needs can make a real difference in the lives of individuals and families.

Some examples of grants given in 2023 include funds to:

- purchase of car seat for a baby.
- purchase of a fridge/freezer for a Mum, Gran and 4 children.
- purchase of an epilepsy sensor for a 12 year-old and a Mum so that they are able to safely sleep in separate beds.
- purchase of GCSE revision cards for a student.
- purchases of a garden fence for a Mum and 2 sons.
- purchase of a cooker and washing machine for a Mum and baby.

We have also been able to support the operations of:

- Prodigal Bikes, a local charity with a trustee in common who have been reconditioning bikes and providing them complete with lights and helmets to refugees in our community.
- The Maker's Place, a small local organisation providing care through creativity for cancer sufferers, children excluded from school, fathers and sons etc. Their activities were limited by a need for various equipment and tools.
- Yeovil 4 Family, a local provider of support for vulnerable families. Y4F had been supported by the local council but had been told that the council could no longer afford to continue their funding. If any future service was to continue, Y4F would need to find new funding sources of income. YCST and Y4F have many clients in common and our Trustees were very aware of how much Y4F has been doing to support the needy and vulnerable in our community.

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

The Trustees have considered the advice of the Charity Commission in relation to our care for vulnerable individuals. Although we do not generally have minors working or volunteering with us, we do occasionally have children visit with their school groups. We share a building where children are often present. We also sometimes have vulnerable adults working as volunteers or visiting us. In the light of this we have written a Safeguarding Policy and appointed a Safeguarding Officer and a Deputy Safeguarding Officer. They have undergone training and will undertake regular updates.

FINANCIAL REVIEW

Total incoming resources were £114,305 (2022 - £117,451), with the majority of income arising from donations as disclosed further in note 4. Total resources expended were £135,778 (2022 - £76,392), the major categories of expenditure being grants payable, and staff costs as disclosed further in note 6.

Net funds therefore decreased by £21,475 (2022: increased by £41,059) to £236,205 (2022- £257,680). Net funds represent mainly the cash at bank and in hand which totalled £219,979 (2022 - £238,844).

RESERVES POLICY

The trustees closely monitor the charity's financial position and seek to ensure that reserves are

sufficient to meet its ongoing liabilities. The charity does not aim to hold substantial reserves, but to pass any surpluses on to those in need. Reserves at the end of the year totalled £236,205 (2022 - £257,680) of which £166,387 (2022 - £193,769) are free reserves.

There are restricted funds of £5,000 (2022 – £5,000) restricted for the use of the Community Fund only and unrestricted designated funds of £50,000 (2022 - £50,000). These are not subject to any restrictions regarding their use but the trustees have designated these funds for the use of a specific project.

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2023

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity's trustees are responsible for preparing the Trustees Annual 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and 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 (FRS102) (Charities SORP (FRS 102)).

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.

INDEPENDENT EXAMINER

A resolution to re-appoint Simon Bachrach of Chalmers & Co (SW) Limited as independent examiner for the ensuing year will be proposed at the annual general meeting.

Signed by order of the trustees

R HOGBEN
Chairman

The Gateway
Addlewell Lane
Yeovil
Somerset
BA20 1QN

26 October 2024

YEOVIL CHRISTIAN SUPPORT TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEOVIL CHRISTIAN SUPPORT TRUST FOR THE
YEAR ENDED 31 DECEMBER 2023 CHARITY NO 1092843

I report to the trustees on my examination of the accounts of Yeovil Christian Support Trust for the year ended 31 December 2023 which are set out on pages 8 to 19.

Responsibilities and basis of report

As the charity's trustees, 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, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 the report in order to enable a proper understanding of the accounts to be reached.

Simon Bachrach FCA

CHALMERS & CO (SW) LIMITED
Chartered accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

Date: 28 October 2024

YEOVIL CHRISTIAN SUPPORT TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2023

	Note	General Unrestricted Funds £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2023 £	Total Funds 2022 £
INCOME						
Donations and legacies	4a	106,124	-	3,575	109,699	116,630
Activities for generating funds	4b	-	-	-	-	-
Investment income	4c	4,606	-	-	4,606	821
TOTAL INCOME		110,730	-	3,575	114,305	117,451
EXPENDITURE						
Charitable activities						
Grants payable	5a	-	-	69,596	69,596	19,328
Staff costs	5b	36,629	-	-	36,629	25,749
Depreciation and other costs	5c	26,004	-	-	26,004	27,865
Support costs	5d	3,289	-	-	3,289	3,199
Other costs	5e	262	-	-	262	250
TOTAL EXPENDITURE		66,184	-	69,596	135,780	76,391
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		44,546	-	(66,021)	(21,475)	41,060
TRANSFERS BETWEEN FUNDS	12	(91,021)	25,000	66,021	-	-
NET MOVEMENT IN FUNDS		(46,475)	25,000	-	(21,475)	41,060
Balances brought forward		227,679	25,000	5,000	257,679	216,619
Balances carried forward		181,204	50,000	5,000	236,204	257,679

The results for the year derive from continuing activities
There are no gains or losses other than those shown above.

The notes on pages 10 to 19 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2023

	Note	2023 £	£	2022 £
FIXED ASSETS				
Tangible assets	8		14,817	17,753
CURRENT ASSETS				
Debtors	9	2,124		3,050
Cash at bank and in hand		219,979		238,844
		222,103		241,894
CREDITORS: Amounts falling due within one year	10	(716)		(1,968)
NET CURRENT ASSETS			221,387	239,926
TOTAL ASSETS LESS CURRENT LIABILITIES			236,204	257,679
NET ASSETS			236,204	257,679
FUNDS				
Unrestricted	11		181,204	227,679
Designated	11		50,000	25,000
Restricted	11		5,000	5,000
TOTAL FUNDS			236,204	257,679

These financial statements were approved by the members of the committee on the 26th day of October, 2024 and are signed on their behalf by:

R HOGBEN
Chairman

S HIBBERT
Treasurer

The notes on pages 10 to 19 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

1. GENERAL INFORMATION

The Charity is constituted by a Deed of Trust dated 24th May 2002. A supplemental deed was added by the Trustees in 2012. It is a registered charity in England and Wales. Its address is The Gateway, Addlewell Lane, Yeovil, Somerset BA20 1QN.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the trust deed.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

Incoming resources are included gross and are accounted for once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability. Incoming resources received in respect of future periods are deferred to that period.

Voluntary income is received by way of gifts and donations and is included in full in the Statement of Financial Activities when receivable.

Gifts in Kind. The Trust receives donation of food items, but it is not practical to value these upon receipt and therefore no income is reflected. These food items are distributed to those in need and likewise no cost is included.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Activities for generating funds include resources generated by activities which are specifically to raise funds for the charity such as fundraising events.

Investment income includes bank interest and is included when receivable.

Other incoming resources include all income which cannot be allocated directly to the other income categories

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

Grants receivable

All Revenue Grants receivable are credited to the Statement of Financial Activities as voluntary income.

Resources expended

Resources expended are shown gross and are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and costs are allocated directly to the category to which they relate. Where this allocation is not possible costs are allocated within "support costs".

Grants payable include all grants made to individuals and organisations in Yeovil and its surrounding areas for the relief of hardship and poverty, to support families and individuals in crisis and to assist other organisations holding similar objectives.

Staff costs include all costs relating to the employees of the charity including gross wages payments, social security and pension costs.

Depreciation and other costs include all costs incurred in raising income for the charity including the running costs of the building from which the charity operates and depreciation of the charity's assets.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the preparation and examination of statutory accounts and legal advice to trustees on governance or constitutional matters.

Support costs include all costs which cannot be allocated directly to the other expense categories.

Value Added Tax

The Charity is not registered for VAT. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Unrestricted Funds

General accumulated unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and may be applied in achieving any of the objectives of the charity as decided by the trustees.

Designated Funds

Funds designated for a particular purpose or a specific project by the charity are also unrestricted but shown as a separate fund category. The charity has the following designated fund:

The Reserve fund includes an amount to cover a year of staff costs to cover redundancy payments should unforeseen events occur.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

Restricted Funds

These relate to incoming resources which have been received subject to specific conditions imposed by the donor and binding on the Trustees and may only be applied in accordance with the restrictions placed on the donation. Upon realisation of the aims of the restricted funds, assets of such funds are transferred to unrestricted or designated funds as appropriate. The charity has the following restricted fund:

The Community fund includes all income and expenditure for the charity's Social Fund which supplies grants to individuals and families in need.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost and are stated at historic cost less depreciation. Assets costing less than £100 are written off in the year of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and Equipment	- 25% on straight line basis
Motor Vehicle	- 10% on straight line basis

Pension costs

The charity operates a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs are charged to the Statement of Financial Activities as incurred, and represent contributions payable by the charity.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

	General Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2023 £	Total Funds 2022 £
4. INCOME					
4a. Donations and Legacies					
Donations from Individuals:					
Pledged Donations	34,675	-	1,260	35,935	30,587
One-off Donations	21,342	-	-	21,342	31,523
Income Tax Recoverable	8,584	-	315	8,899	8,849
CAF Cheques	3,140	-	-	3,140	3,680
Donations from Churches and other Organisations	38,383	-	2,000	40,383	41,991
	<u>106,124</u>	<u>-</u>	<u>3,575</u>	<u>109,699</u>	<u>116,630</u>
4b. Activities for generating funds					
Fundraising Events	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4c. Income from Investments					
Bank Interest Received	4,606	-	-	4,606	821
	<u>4,606</u>	<u>-</u>	<u>-</u>	<u>4,606</u>	<u>821</u>
Total Income	<u>110,730</u>	<u>-</u>	<u>3,575</u>	<u>114,305</u>	<u>117,451</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

	General Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2023 £	Total Funds 2022 £
5. EXPENDITURE					
CHARITABLE ACTIVITIES					
5a. Grants Payable					
Social Fund Payments (Note 13)	-	-	69,596	69,596	19,328
5b. Staff Costs					
Wages and Employers National Insurance	35,332	-	-	35,332	24,820
Pension Costs	1,297	-	-	1,297	929
	36,629	-	-	36,629	25,749
5c. Depreciation & Other Costs					
Donation for use of premises	-	-	-	-	15,000
Telephone	934	-	-	934	902
Food Purchases for Boxes	21,114	-	-	21,114	6,541
Insurance	1,020	-	-	1,020	904
Depreciation	2,936	-	-	2,936	2,936
Repairs & Renewals	-	-	-	-	1,582
	26,004	-	-	26,004	27,865
5d. Support Costs					
Travel Costs	484	-	-	484	732
Sundry Expenses	1,235	-	-	1,235	496
Printing, Postage & Stationery	196	-	-	196	259
Computer Expenses	588	-	-	588	428
Payroll Costs	456	-	-	456	900
Bank Charges	330	-	-	330	384
	3,289	-	-	3,289	3,199
OTHER COSTS					
5e. Governance Costs					
Independent Examiners Fee	262	-	-	262	250
	262	-	-	262	250
Total Expenditure	66,184	-	69,596	135,780	76,391

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

6. STAFF COSTS

The aggregate payroll costs were:

	2023	2022
	£	£
Wages and salaries	35,332	24,820
Other pension costs	1,297	929
	<u>36,629</u>	<u>25,749</u>

There were no charity employees with earnings in excess of £60,000.

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2023	2022
	No	No
Operations Manager	1	1
Deputy Operations Manager	1	-
	<u>1</u>	<u>-</u>

7. NET INCOMING RESOURCES

Net incoming resources are stated after charging:

	2023	2022
	£	£
Staff pension contributions	1,297	929
Depreciation	2,936	2,936
Independent Examiners Fee	262	250
	<u>4,495</u>	<u>4,115</u>

8. TANGIBLE FIXED ASSETS

	Plant & Equipment	Motor Vehicle	Total
	£	£	£
COST			
At 1 January 2023	4,089	19,140	23,229
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>4,089</u>	<u>19,140</u>	<u>23,229</u>
DEPRECIATION			
At 1 January 2023	1,648	3,828	5,476
Disposals	-	-	-
Charge for the year	1,022	1,914	2,936
At 31 December 2023	<u>2,670</u>	<u>5,742</u>	<u>8,412</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,419</u>	<u>13,398</u>	<u>14,817</u>
At 31 December 2022	<u>2,441</u>	<u>15,312</u>	<u>17,753</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

9. DEBTORS

	2023	2022
	£	£
Income tax recoverable	2,124	3,050
Prepayments and accrued income	-	-
	<u>2,124</u>	<u>3,050</u>

10. CREDITORS: Amounts falling due within one year

	2023	2022
	£	£
Taxation and social security	-	916
Pension creditor	216	142
Accruals	500	910
	<u>716</u>	<u>1,968</u>

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	<u>14,817</u>	-	-	<u>14,817</u>
Current Assets:				
Cash at bank and building society	164,979	50,000	5,000	219,979
Income tax recoverable	2,124	-	-	2,124
	<u>167,103</u>	<u>50,000</u>	<u>5,000</u>	<u>222,103</u>
Creditors: Amounts falling due within one year:				
PAYE & National Insurance	-	-	-	-
Pension creditor	216	-	-	216
Accruals	500	-	-	500
	<u>716</u>	-	-	<u>716</u>
Net current assets/(liabilities)	<u>166,387</u>	<u>50,000</u>	<u>5,000</u>	<u>221,387</u>
Total assets less current liabilities	<u>181,204</u>	<u>50,000</u>	<u>5,000</u>	<u>236,204</u>
FUND BALANCES	<u>181,204</u>	<u>50,000</u>	<u>5,000</u>	<u>236,204</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

12. RELATED PARTY TRANSACTIONS AND CONNECTED CHARITIES

The trustees have received no remuneration nor reimbursement for any expenses incurred in connection with the charity during the year (2022 £Nil).

Although Yeovil Christian Support Trust was set up by Yeovil Community Church, the charities are not formally related. Yeovil Christian Support Trust has use of the premises of Yeovil Community Church free of charge. The Chairman of Yeovil Christian Support Trust was previously a trustee of Yeovil Community Church Trust and his wife is currently part of the leadership team of Yeovil Community Church. The wife of the Treasurer of Yeovil Christian Support Trust is currently a trustee of Yeovil Community Church and his daughter and son-in-law are currently employed by Yeovil Community Church.

A donation was made to Yeovil Community Church in respect of it's Yeovil 4 Family work as set out in note 13.

A donation was made to Prodigal Bikes, a charity, which has a Trustee in common, as set out in note 13.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

13. LORDS LARDER COMMUNITY FUND GRANTS

	2023
	£
Fridge freezer	378.99
Furniture for YCC client	389.96
Clothes for the Roost	70.50
Washing machine for Y4F client	334.00
Sofa/bed/desk combo for Y4F client	398.00
Doorbell/camera for Y4F client	100.00
Council Tax	202.43
Electric cooker for Y4F client	399.00
1 month's rent	500.00
Tent for homeless couple	100.00
Fridge freezer for Y4F client	284.00
Doorbell/camera for Y4F client	99.00
Washing machine & cooker for Y4F client	758.00
Sofabed	202.95
Tent for homeless male	70.00
4 tents for the homeless	221.95
Electric cooker	470.00
Beds and bedroom furniture	499.95
Radio and doorcam	69.98
Washer dryer	389.00
Microwave	55.00
Washing machine	434.00
Henry cordless hoover	300.00
Tents for the Roost	316.00
Fencing a garden	430.00
Sofa	60.00
Tent	64.00
Bed and mattress for Y4F client	190.58
Cooker and washing machine for Y4F Client	833.00
Travel costs for CAB client	300.00
Chromebook and case	180.50
Cooker	469.00
6 Tents	324.00
Dining table	249.99
Counselling	340.00
Child car seat	229.95
Bus fare – YCC client	20.00
Fridge	519.00
Rentokil - Fleas	396.73
Gas card – top up	40.00
Service charge – to house a homeless man	170.00

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2023

Doorbell camera	49.99
Epilepsy alarm	259.00
Electric cooker	484.00
Ottaman bed frame	219.95
Utility bills	400.00
Electric cooker	534.00
Metal curtain pole	40.00
Prodigal Bikes	2,750.00
The Makers Place	3,000.00
Grant to Yeovil 4 Family	50,000.00
	69,596.40

YEOVIL CHRISTIAN SUPPORT TRUST

England & Wales - Charity number 1092843

Accounts

**YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2022**

Charity Number 1092843

CHALMERS & CO (SW) LIMITED

Chartered Accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

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YEOVIL CHRISTIAN SUPPORT TRUST
REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 31 DECEMBER 2022

The board of trustees	R Hogben T Neville S Warr J Turner M Hamilton S Hibbert
Secretary	J Turner
Charity registration number	1092843
Principal office	The Gateway Addlewell Lane Yeovil Somerset BA20 1QN
Independent examiner	S M Bachrach, Chartered Accountant Chalmers & Co (SW) Limited Chartered Accountants Trading as Chalmers & Co. 6 The Linen Yard South Street Crewkerne Somerset TA18 8AB
Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

The trustees present their report and unaudited financial statement of the Trust for the year ended 31st December 2022. The financial statements have been prepared in accordance with the accounting policies described and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Yeovil Christian Support Trust (YCST) is a registered charity (number: 1092843) governed by a Trust Deed dated 24th May 2002. A supplemental deed was added by the Trustees in 2012.

A list of current Trustees and other administrative details of the charity appear on page 1 of the financial statements.

Trustees are appointed in accordance with the Trust Deed and give their time voluntarily. Training for Trustees is provided as needed. Strategic decisions are taken by the Trustees but the day to day running of the operations of the charity is delegated to staff and volunteers, supervised by our Operations Manager.

The Trustees undertake to regularly consider risks to which the Trust is exposed, setting in place written policies to reduce the risks as far as is reasonably possible. These risks include financial risk, risks relating to personnel, health and safety and fire risks.

YCST is proud to work in partnership with many local agencies, including local authorities, churches, local businesses and schools who both support the needs of the charity and refer clients in need.

OBJECTIVES AND ACTIVITIES

The Objects of the Trust are:

In and around the area of Yeovil and the surrounding areas of South Somerset, North Dorset and West Dorset to express Christ's compassion through:-

- (a) the relief of hardship
- (b) the relief of poverty
- (c) the support of individuals and families in crisis
- (d) cooperation with and support of other organisations which engage in the relief of poverty and hardship and the support of individuals and families in crisis
- (e) charitable purposes for the general benefit of the local community as from time to time the trustees at their discretion consider appropriate

The operations of YCST commenced over 30 years ago and were developed by the Trustees of Yeovil Community Church Trust. The operations and management were succeeded to a new and separate charity, Yeovil Christian Support Trust in 2002.

The Objects of the Trust have been implemented through two main activities during the year:
The Lord's Larder Food Bank
The Lord's Larder Community Fund

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES (continued)

The operations of the Trust are provided by our Operations Manager, who is supported by a team of willing volunteers. Financial gifts, gifts of food, and gifts of goods are donated by many local individuals, churches, schools local businesses and other groups. The Trustees are extremely grateful for the gifts of time, money and goods given by so many, and without which we could not operate.

Clients in need are referred to YCST by many local authorities and organisations. The Trustees are also grateful for the support of these organisations which help us to give support where it is needed. We know that many agencies have been especially busy again this year.

When planning the activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. We believe the activities set out below clearly demonstrate YCST's commitment to providing identifiable public benefit and that access to this benefit is not restricted in any way.

SUMMARY OF ACHIEVEMENTS

In 2022 the Lord's Larder Food Bank has seen an accelerating demand for food parcels. Following on from world events, inflation has spiralled, especially energy costs and food, which has had a major effect on household budgets. This has particularly impacted the poor, and many families that were just managing have been struggling to stretch their budgets. In addition, we have seen an influx of refugee families and individuals from Ukraine with 2-300 settling in South Somerset. As a Trust we have been pleased to welcome them and include some of them as clients for food parcels and grants. For the first time in 35 plus years of operation, demand for food has outstripped supply and so the Trust has had to purchase food to keep shelves stocked. The number of parcels given out in 2022 is 34% up on 2021.

The number of food items given out amounted to 183,135, compared to 189,456 the previous year. We have not been able to be as generous in the parcels this year. We were able to assist a total of 1944 families including 5624 adults and 4156 children.

Despite the hardship, which has affected our donors as well as our clients, most of the food given out has been provided by the generosity of local residents, businesses, churches and schools.

Yeovil Community Church, who host us in their building, have requested the return of the hall that the foodbank has been using during the pandemic period. They proposed an extension of the previous larder to more than double its size and consulted the Trustees with the plans. They listened to our concerns and adjusted the plans accordingly such that we were able to move into the new space in July 2022. We have found the new space is very suitable for our needs. YCST was able to give £15,000 to YCC towards the building costs. The use of the space remains rent free.

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

SUMMARY OF ACHIEVEMENTS (continued)

Gifts of funds to YCST have continued to increase. Regular monthly giving, which is so helpful in terms of financial planning has continued to climb quarter on quarter. The donation of funds has allowed us to buy in food when needed and maintain and even increase grants given out via the Lord's Larder Community Fund. It has also enabled us to continue to run our electric van which has been used almost daily to collect donations of food from local supermarkets etc.

We are so grateful to all the individuals, communities, shops and businesses and churches in our community that have sustained their giving through another difficult year. We could not do what we do without this selfless generosity!

The Lord's Larder Community Fund has also been able to provide funds in a sustained way for the needy due to generous financial giving. It was able to provide a total of £19,328 worth of grants to meet local needs, a big increase on what we were able to provide last year. We are pleased to be able to offer flexibility in terms of what we will fund. Sometimes small sums of money to meet unusual needs can make a real difference in the lives of individuals and families.

Some examples of grants given in 2022 include funds to:

- provide a fridge freezer for a Mum, Dad and 2 children.
- payment of moving costs for a family.
- payment towards heating and lighting costs for a needy family.
- payment for an electric cooker for a Ukrainian family.
- payment of Council Tax arrears for a Mum and child.
- payment for reconditioned bikes and cycling safety equipment for refugees in the area to Prodigal Bikes, another local charity with a Trustee in common.

Total fundraising for the year was £117,451 which is only slightly lower than last year.

The Trustees have considered the advice of the Charity Commission in relation to our care for vulnerable individuals. Although we do not generally have minors working or volunteering with us, we do occasionally have children visit with their school groups. We share a building where children are often present. We also sometimes have vulnerable adults working as volunteers or visiting us. In the light of this we have written a Safeguarding Policy and appointed a Safeguarding Officer and a Deputy Safeguarding Officer. They have undergone training and will undertake regular updates.

FINANCIAL REVIEW

Total incoming resources were £117,451 (2021 - £118,079), with the majority of income arising from donations as disclosed further in note 4. Total resources expended were £76,391 (2021 - £46,279), the major category of expenditure being staff costs as disclosed further in note 6.

Net funds therefore increased by £41,060 (2021: increased by £71,800) to £257,679 (2021- £216,619). Net funds represent mainly the cash at bank and in hand which totalled £238,844 (2021 - £197,771).

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW (continued)

RESERVES POLICY

The trustees closely monitor the charity's financial position and seek to ensure that reserves are sufficient to meet its ongoing liabilities. The charity does not aim to hold substantial reserves, but to pass any surpluses on to those in need. Reserves at the end of the year totalled £257,679 (2021 - £216,619) of which £234,926 (2021 - £193,769) are free reserves.

There are restricted funds of £5,000 (2021 – £5,000) restricted for the use of the Community Fund only and unrestricted designated funds of £25,000 (2021 - £25,000). These are not subject to any restrictions regarding their use but the trustees have designated these funds for the use of a specific project.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity's trustees are responsible for preparing the Trustees Annual 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and 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 (FRS102) (Charities SORP (FRS 102)).

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.

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2022

INDEPENDENT EXAMINER

A resolution to re-appoint Simon Bachrach of Chalmers & Co (SW) Limited as independent examiner for the ensuing year will be proposed at the annual general meeting.

Signed by order of the trustees

R HOGBEN
Chairman

The Gateway
Addlewell Lane
Yeovil
Somerset
BA20 1QN

27 October 2023

YEOVIL CHRISTIAN SUPPORT TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEOVIL CHRISTIAN SUPPORT TRUST FOR THE
YEAR ENDED 31 DECEMBER 2022 CHARITY NO 1092843

I report to the trustees on my examination of the accounts of Yeovil Christian Support Trust for the year ended 31 December 2022 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees, 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, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 the report in order to enable a proper understanding of the accounts to be reached.

Simon Bachrach FCA

CHALMERS & CO (SW) LIMITED
Chartered accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

Date: 27 October 2023

YEOVIL CHRISTIAN SUPPORT TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2022

	Note	General Unrestricted Funds £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2022 £	Total Funds 2021 £
INCOME						
Donations and legacies	4a	112,805	-	3,825	116,630	116,044
Activities for generating funds	4b	-	-	-	-	1,983
Investment income	4c	821	-	-	821	52
TOTAL INCOME		<u>113,626</u>	<u>-</u>	<u>3,825</u>	<u>117,451</u>	<u>118,079</u>
EXPENDITURE						
Charitable activities						
Grants payable	5a	-	-	19,328	19,328	7,694
Staff costs	5b	25,749	-	-	25,749	24,623
Depreciation and other costs	5c	27,865	-	-	27,865	10,578
Support costs	5d	3,199	-	-	3,199	3,159
Other costs	5e	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>225</u>
TOTAL EXPENDITURE		<u>57,063</u>	<u>-</u>	<u>19,328</u>	<u>76,391</u>	<u>46,279</u>
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS						
		56,563	-	(15,503)	41,060	71,800
TRANSFERS BETWEEN FUNDS						
	12	<u>(15,503)</u>	<u>-</u>	<u>15,503</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS						
		41,060	-	-	41,060	71,800
Balances brought forward		<u>186,619</u>	<u>25,000</u>	<u>5,000</u>	<u>216,619</u>	<u>144,819</u>
Balances carried forward		<u>227,679</u>	<u>25,000</u>	<u>5,000</u>	<u>257,679</u>	<u>216,619</u>

The results for the year derive from continuing activities
There are no gains or losses other than those shown above.

The notes on pages 10 to 18 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2022

	Note	2022 £	£	2021 £
FIXED ASSETS				
Tangible assets	8		17,753	17,850
CURRENT ASSETS				
Debtors	9	3,050		2,691
Cash at bank and in hand		238,844		197,771
		<u>241,894</u>		<u>200,462</u>
CREDITORS: Amounts falling due within one year	10	<u>(1,968)</u>		<u>(1,693)</u>
NET CURRENT ASSETS			239,926	198,769
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>257,679</u>	<u>216,619</u>
NET ASSETS			<u>257,679</u>	<u>216,619</u>
FUNDS				
Unrestricted	11		227,679	186,619
Designated	11		25,000	25,000
Restricted	11		5,000	5,000
TOTAL FUNDS			<u>257,679</u>	<u>216,619</u>

These financial statements were approved by the members of the committee on the 27th day of October 2023, and are signed on their behalf by:

R HOGBEN
Chairman

S HIBBERT
Treasurer

The notes on pages 10 to 18 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

1. GENERAL INFORMATION

The Charity is constituted by a Deed of Trust dated 24th May 2002. A supplemental deed was added by the Trustees in 2012. It is a registered charity in England and Wales. Its address is The Gateway, Addlewell Lane, Yeovil, Somerset BA20 1QN.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the trust deed.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

Incoming resources are included gross and are accounted for once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability. Incoming resources received in respect of future periods are deferred to that period.

Voluntary income is received by way of gifts and donations and is included in full in the Statement of Financial Activities when receivable.

Gifts in Kind. The Trust receives donation of food items, but it is not practical to value these upon receipt and therefore no income is reflected. These food items are distributed to those in need and likewise no cost is included.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Activities for generating funds include resources generated by activities which are specifically to raise funds for the charity such as fundraising events.

Investment income includes bank interest and is included when receivable.

Other incoming resources include all income which cannot be allocated directly to the other income categories

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

Grants receivable

All Revenue Grants receivable are credited to the Statement of Financial Activities as voluntary income.

Resources expended

Resources expended are shown gross and are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and costs are allocated directly to the category to which they relate. Where this allocation is not possible costs are allocated within "support costs".

Grants payable include all grants made to individuals and organisations in Yeovil and its surrounding areas for the relief of hardship and poverty, to support families and individuals in crisis and to assist other organisations holding similar objectives.

Staff costs include all costs relating to the employees of the charity including gross wages payments, social security and pension costs.

Depreciation and other costs include all costs incurred in raising income for the charity including the running costs of the building from which the charity operates and depreciation of the charity's assets.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the preparation and examination of statutory accounts and legal advice to trustees on governance or constitutional matters.

Support costs include all costs which cannot be allocated directly to the other expense categories.

Value Added Tax

The Charity is not registered for VAT. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Unrestricted Funds

General accumulated unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and may be applied in achieving any of the objectives of the charity as decided by the trustees.

Designated Funds

Funds designated for a particular purpose or a specific project by the charity are also unrestricted but shown as a separate fund category. The charity has the following designated fund:

The Reserve fund includes an amount to cover a year of staff costs to cover redundancy payments should unforeseen events occur.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

Restricted Funds

These relate to incoming resources which have been received subject to specific conditions imposed by the donor and binding on the Trustees and may only be applied in accordance with the restrictions placed on the donation. Upon realisation of the aims of the restricted funds, assets of such funds are transferred to unrestricted or designated funds as appropriate. The charity has the following restricted fund:

The Community fund includes all income and expenditure for the charity's Social Fund which supplies grants to individuals and families in need.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost and are stated at historic cost less depreciation. Assets costing less than £100 are written off in the year of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and Equipment	- 25% on straight line basis
Motor Vehicle	- 10% on straight line basis

Pension costs

The charity operates a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs are charged to the Statement of Financial Activities as incurred, and represent contributions payable by the charity.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

	General Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2022 £	Total Funds 2021 £
4. INCOME					
4a. Donations and Legacies					
Donations from Individuals:					
Pledged Donations	29,327	-	1,260	30,587	21,887
One-off Donations	30,523	-	1,000	31,523	34,697
Income Tax Recoverable	8,284	-	565	8,849	8,586
CAF Cheques	3,680	-	-	3,680	6,870
Donations from Churches and other Organisations	40,991	-	1,000	41,991	44,004
	<u>112,805</u>	<u>-</u>	<u>3,825</u>	<u>116,630</u>	<u>116,044</u>
4b. Activities for generating funds					
Fundraising Events	-	-	-	-	1,983
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,983</u>
4c. Income from Investments					
Bank Interest Received	821	-	-	821	52
	<u>821</u>	<u>-</u>	<u>-</u>	<u>821</u>	<u>52</u>
Total Income	<u>113,626</u>	<u>-</u>	<u>3,825</u>	<u>117,451</u>	<u>118,079</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

	General Unrestrict ed Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2022 £	Total Funds 2021 £
5. EXPENDITURE					
CHARITABLE ACTIVITIES					
5a. Grants Payable					
Social Fund Payments (Note 13)	-	-	19,328	19,328	7,694
5b. Staff Costs					
Wages and Employers National Insurance	24,820	-	-	24,820	23,748
Pension Costs	929	-	-	929	875
	<u>25,749</u>	<u>-</u>	<u>-</u>	<u>25,749</u>	<u>24,623</u>
5c. Depreciation & Other Costs					
Donation for use of premises (see note 12)	-	-	-	-	5,000
Donations towards Building Work (see note 12)	15,000	-	-	15,000	-
Telephone	902	-	-	902	828
Food Purchases for Boxes	6,541	-	-	6,541	1,636
Insurance	904	-	-	904	887
Depreciation	2,936	-	-	2,936	2,227
Repairs & Renewals	1,582	-	-	1,582	-
	<u>27,865</u>	<u>-</u>	<u>-</u>	<u>27,865</u>	<u>10,578</u>
5d. Support Costs					
Travel Costs	732	-	-	732	1,116
Sundry Expenses	496	-	-	496	325
Printing, Postage & Stationery	259	-	-	259	303
Computer Expenses	428	-	-	428	528
Payroll Costs	900	-	-	900	594
Bank Charges	384	-	-	384	293
	<u>3,199</u>	<u>-</u>	<u>-</u>	<u>3,199</u>	<u>3,159</u>
OTHER COSTS					
5e. Governance Costs					
Independent Examiners Fee	250	-	-	250	225
	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>225</u>
Total Expenditure	<u>57,063</u>	<u>-</u>	<u>19,328</u>	<u>76,391</u>	<u>46,279</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

6. STAFF COSTS

The aggregate payroll costs were:

	2022	2021
	£	£
Wages and salaries	24,820	23,748
Other pension costs	929	875
	<u>25,749</u>	<u>24,623</u>

There were no charity employees with earnings in excess of £60,000.

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2022	2021
	No	No
Operations Manager	<u>1</u>	<u>1</u>

7. NET INCOMING RESOURCES

Net incoming resources are stated after charging:

	2022	2021
	£	£
Staff pension contributions	929	875
Depreciation	2,936	2,227
Independent Examiners Fee	<u>250</u>	<u>225</u>

8. TANGIBLE FIXED ASSETS

	Plant & Equipment	Motor Vehicle	Total
	£	£	£
COST			
At 1 January 2022	1,250	19,140	20,390
Additions	2,839	-	2,839
Disposals	-	-	-
At 31 December 2022	<u>4,089</u>	<u>19,140</u>	<u>23,229</u>
DEPRECIATION			
At 1 January 2022	626	1,914	2,540
Disposals	-	-	-
Charge for the year	1,022	1,914	2,936
At 31 December 2022	<u>1,648</u>	<u>3,828</u>	<u>5,476</u>
NET BOOK VALUE			
At 31 December 2022	<u>2,441</u>	<u>15,312</u>	<u>17,753</u>
At 31 December 2021	<u>624</u>	<u>17,226</u>	<u>17,850</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

9. DEBTORS

	2022	2021
	£	£
Income tax recoverable	3,050	2,691
Prepayments and accrued income	-	-
	<u>3,050</u>	<u>2,691</u>

10. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Taxation and social security	916	900
Pension creditor	142	133
Accruals	910	660
	<u>1,968</u>	<u>1,693</u>

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	<u>17,753</u>	-	-	<u>17,753</u>
Current Assets:				
Cash at bank and building society	208,844	25,000	5,000	238,844
Income tax recoverable	3,050	-	-	3,050
	<u>211,894</u>	<u>25,000</u>	<u>5,000</u>	<u>241,894</u>
Creditors: Amounts falling due within one year:				
PAYE & National Insurance	916	-	-	916
Pension creditor	142	-	-	142
Accruals	910	-	-	910
	<u>1,968</u>	-	-	<u>1,968</u>
Net current assets/(liabilities)	<u>209,926</u>	<u>25,000</u>	<u>5,000</u>	<u>239,926</u>
Total assets less current liabilities	<u>227,679</u>	<u>25,000</u>	<u>5,000</u>	<u>257,679</u>
FUND BALANCES	<u>227,679</u>	<u>25,000</u>	<u>5,000</u>	<u>257,679</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

12. RELATED PARTY TRANSACTIONS AND CONNECTED CHARITIES

The trustees have received no remuneration nor reimbursement for any expenses incurred in connection with the charity during the year (2021 £Nil).

Yeovil Christian Support Trust is connected to Yeovil Community Church (registered number 1170106) which has objects in common. The Charity has use of the premises of Yeovil Community Church free of charge, however in 2022 the Charity made a donation of £15,000 towards building work to increase the space used by the food bank.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

13. LORDS LARDER COMMUNITY FUND GRANTS

	2022 £
Fridge for safe families client	149.99
Train ticket	56.40
Fridge for Y4F client	159.99
Bivvi bags & sleeping bags for rough sleepers	228.00
Fridge freezer for Y4F client	369.99
Citizens Advice – months rent	300.00
Washing machine for safeguarding team client	269.99
Tablet for safe family client	179.99
Travel for family	200.00
B & M giftcard to buy paint	80.00
Citizens Advice – heating for elderly vulnerable client	50.00
Fridge freezer for CASS client	344.99
Rail ticket for homeless man	45.00
B & M giftcard to buy paint	100.00
Sports Direct giftcard for football kit – Y4F client	100.00
Baby may & walker for Y4Fclient	98.00
Baby gym & play mat	196.95
Electric cooker for CASS client	444.00
Asda Giftcard to purchase children’s clothes	200.00
Baby cot	210.00
Washing machine for CASS client	260.00
Postage for giftcard	6.85
Specsavers glasses	99.70
School trip to London	173.00
Washing machine for CASS client	219.00
Washing machine for Y4F client	354.00
Fridge freezer for Y4F client	229.00
CAP life skills courses	500.00
Cooker for Y4F client	334.00
Hospital style bed for girl with emphysema	300.00
Washing machine	379.00
Washing machine & cooker	864.00
Household items for new home	100.91
Electric cooker for Y4F client	289.00
Lawnmower for safe family client	130.00
Citizens Advice – moving costs	200.00
Car repair & new glasses for a Poppins client	500.00
Single bed	200.00
Washer drier for second step client	510.10
Washing machine for Y4F client	330.10
Microwave for Y4F client	50.00
Bedding & towels for Y4F client	72.80
Materials for hairdressing Y4F	150.00
School uniforms for FIS client	412.00

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2022

Cooker for Y4F client	503.99
Cooker & washing machine for Y4F client	768.99
Decorating art space	300.00
Cooker for second step client	509.99
Train ticket for Y4F client	40.29
Saucepan set	21.25
Charge for time slot	10.00
Washing machine	353.99
Fridge freezer	358.99
Double bed frame	145.95
Washing machine	379.00
Bicycles for Ukraine families	2000.00
Cooker for Y4F client	239.00
Furniture	399.98
Furniture	299.97
Primark clothes giftcards	300.00
Cooker for Y4F client	469.00
Tent for homeless man	31.20
Cooker for Y4F client	475.00
Cooker for Y4F client	475.00
Council tax for Y4F client	299.64
Moving costs	500.00
	19,327.98

YEOVIL CHRISTIAN SUPPORT TRUST

England & Wales - Charity number 1092843

Accounts

YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2021

Charity Number 1092843

CHALMERS & CO (SW) LIMITED

Chartered Accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

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Balance sheet	8
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YEOVIL CHRISTIAN SUPPORT TRUST
REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 31 DECEMBER 2021

The board of trustees	R Hogben T Neville S Warr J Turner M Hamilton S Hibbert
Secretary	J Turner
Charity registration number	1092843
Principal office	The Gateway Addlewell Lane Yeovil Somerset BA20 1QN
Independent examiner	S M Bachrach, Chartered Accountant Chalmers & Co (SW) Limited Chartered Accountants Trading as Chalmers & Co. 6 The Linen Yard South Street Crewkerne Somerset TA18 8AB
Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

The trustees present their report and unaudited financial statement of the Trust for the year ended 31st December 2021. The financial statements have been prepared in accordance with the accounting policies described and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Yeovil Christian Support Trust (YCST) is a registered charity (number: 1092843) governed by a Trust Deed dated 24th May 2002. A supplemental deed was added by the Trustees in 2012.

A list of current Trustees and other administrative details of the charity appear on page 1 of the financial statements.

Trustees are appointed in accordance with the Trust Deed and give their time voluntarily. Training for Trustees is provided as needed. Strategic decisions are taken by the Trustees but the day to day running of the operations of the charity is delegated to staff, supervised by our Operations Manager.

The trustees undertake to regularly consider risks to which the Trust is exposed, setting in place written policies to reduce the risks as far as is reasonably possible. These risks include financial risk, risks relating to personnel, health and safety and fire risks.

YCST is proud to work in partnership with many local agencies, including local authorities, churches, local businesses and schools who both support the needs of the charity and refer clients in need.

OBJECTIVES AND ACTIVITIES

The Objects of the Trust are:

In and around the area of Yeovil and the surrounding areas of South Somerset, North Dorset and West Dorset to express Christ's compassion through:-

- (a) the relief of hardship
- (b) the relief of poverty
- (c) the support of individuals and families in crisis
- (d) cooperation with and support of other organisations which engage in the relief of poverty and hardship and the support of individuals and families in crisis
- (e) charitable purposes for the general benefit of the local community as from time to time the trustees at their discretion consider appropriate

The operations of YCST commenced over 30 years ago and were developed by the Trustees of Yeovil Community Church Trust. The operations and management were succeeded to a new and separate charity, Yeovil Christian Support Trust in 2002.

The Objects of the Trust have been implemented through two main activities:

The Lord's Larder Food Bank

The Lord's Larder Community Fund

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

OBJECTIVES AND ACTIVITIES (continued)

The operations of the Trust are provided by our Operations Manager, who is supported by a team of willing volunteers. Financial gifts, gifts of food, and gifts of goods are donated by many local individuals, churches, schools local businesses and other groups. The Trustees are extremely grateful for the gifts of time, money and goods given by so many, and without which we could not operate.

Clients in need are referred to YCST by many local authorities and organisations. The Trustees are also grateful for the support of these organisations which help us to give support where it is needed. We know that many agencies have been especially busy this year.

When planning the activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. We believe the activities set out below clearly demonstrate YCST's commitment to providing identifiable public benefit and that access to this benefit is not restricted in any way.

SUMMARY OF ACHIEVEMENTS

In 2021 the Lord's Larder Food Bank continued to face an increased demand for food parcels. During the first quarter we gave out 55% more items as compared to the same period in 2020. Many in our community faced weeks with no, or significantly reduced income due to Universal Credit delays and lack of employment. We were pleased that our team of volunteers were able to promptly receive Covid vaccination so that their health was protected as soon as possible.

We are delighted to report that throughout the year, supply has kept up with this unprecedented demand due to the amazing generosity of so many. Once again, Morrisons supermarket deserves special mention having donated to us more items, both from their customers and corporately, than all the other local supermarkets combined! Yeovil Community Church, who host us in their building, gave us continued use of a much larger hall where we were able to store food stocks and spread out workstations to safe distances. Financial donations have also continued generously which have helped us meet the extra costs for food and extra space. We have also been able to invest in a small electric van which has made food pickups so much easier. We are grateful to AKS Renault in Yeovil who provided a competitively priced vehicle and £800 towards the fitting of a charging point.

The number of food items given out amounted to 189456, compared to 144519 the previous year. We were able to assist a total of 1575 families including 4489 adults and 3630 children.

We are so grateful to all the individuals, communities, shops and businesses and churches in our community that have sustained their giving through another difficult year. We could not do what we do without this selfless generosity!

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

SUMMARY OF ACHIEVEMENTS (continued)

The Lord's Larder Community Fund has also been able to provide funds in a sustained way for the needy due to generous financial giving. It was able to provide a total of £7694 worth of grants to meet local needs, a further increase on what we were able to provide last year. We are pleased to be able to offer flexibility in terms of what we will fund. Sometimes small sums of money to meet unusual needs can make a real difference in the lives of individuals and families.

Some examples of grants given in 2021 include funds to:

- provide a bed, pillows and bedding for a boy who was sleeping in a box in his room.
- allow a mum of 4 to meet the burial costs of her husband.
- top up electricity and gas meters for a needy family.
- payment of a deposit for a flat for a homeless person.
- payment of removal cost for a number of needy families.
- various beds, cooker and appliances for needy clients

Total fundraising for the year was £118,079 which although lower than last year was still considerably higher than previous years. Regular monthly giving has continued to increase which is encouraging.

The Trustees have considered the advice of the Charity Commission in relation to our care for vulnerable individuals. Although we do not have minors working or volunteering with us, we do occasionally have children visit with their school groups. We share a building where children are often present. We also sometimes have vulnerable adults working as volunteers or visiting us. In the light of this we have written a Safeguarding Policy and appointed a Safeguarding Officer and a Deputy Safeguarding Officer. They have undergone training and will undertake regular updates.

FINANCIAL REVIEW

Total incoming resources were £118,079 (2020 - £163,505), with the majority of income arising from donations as disclosed further in note 4. Total resources expended were £46,279 (2020 - £41,387), the major category of expenditure being staff costs as disclosed further in note 6.

Net funds therefore increased by £71,799 (2020: increased by £122,118) to £216,619 (2020-£144,819). Net funds represent mainly the cash at bank and in hand which totalled £197,771 (2020 - £141,925).

RESERVES POLICY

The trustees closely monitor the charity's financial position and seek to ensure that reserves are sufficient to meet its ongoing liabilities. The charity does not aim to hold substantial reserves, but to pass any surpluses on to those in need. Reserves at the end of the year totalled £216,619 (2020 - £144,819) of which £193,769 (2020 - £138,882) are free reserves.

There are restricted funds of £5,000 (2020 – £5,000) restricted for the use of the Community Fund only and unrestricted designated funds of £25,000 (2020 - £25,000). These are not subject to any restrictions regarding their use but the trustees have designated these funds for the use of a specific project.

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2021

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity's trustees are responsible for preparing the Trustees Annual 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and 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 (FRS102) (Charities SORP (FRS 102)).

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.

INDEPENDENT EXAMINER

A resolution to re-appoint Simon Bachrach of Chalmers & Co (SW) Limited as independent examiner for the ensuing year will be proposed at the annual general meeting.

Signed by order of the trustees

R HOGBEN
Chairman

The Gateway
Addlewell Lane
Yeovil
Somerset
BA20 1QN

30 October 2022

YEOVIL CHRISTIAN SUPPORT TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEOVIL CHRISTIAN SUPPORT TRUST FOR THE
YEAR ENDED 31 DECEMBER 2021 CHARITY NO 1092843

I report to the trustees on my examination of the accounts of Yeovil Christian Support Trust for the year ended 31 December 2021 which are set out on pages 7 to 17.

Responsibilities and basis of report

As the charity's trustees, 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, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 the report in order to enable a proper understanding of the accounts to be reached.

Simon Bachrach FCA

CHALMERS & CO (SW) LIMITED
Chartered accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

Date: 31 October 2022

YEOVIL CHRISTIAN SUPPORT TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2021

	Note	General Unrestricted Funds £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2021 £	Total Funds 2020 £
INCOME						
Donations and legacies	4a	111,306	-	4,738	116,044	163,445
Activities for generating funds	4b	1,983	-	-	1,983	-
Investment income	4c	52	-	-	52	60
TOTAL INCOME		<u>113,341</u>	<u>-</u>	<u>4,738</u>	<u>118,079</u>	<u>163,505</u>
EXPENDITURE						
Charitable activities						
Grants payable	5a	-	-	7,694	7,694	6,258
Staff costs	5b	24,623	-	-	24,623	23,897
Depreciation and other costs	5c	10,578	-	-	10,578	9,033
Support costs	5d	2,565	-	-	2,565	1,967
Other costs	5e	<u>819</u>	<u>-</u>	<u>-</u>	<u>819</u>	<u>232</u>
TOTAL EXPENDITURE		<u>38,585</u>	<u>-</u>	<u>7,694</u>	<u>46,279</u>	<u>41,387</u>
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS		74,756	-	(2,956)	71,800	122,118
TRANSFERS BETWEEN FUNDS	12	<u>(2,956)</u>	<u>-</u>	<u>2,956</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		71,800	-	-	71,800	122,118
Balances brought forward		<u>114,819</u>	<u>25,000</u>	<u>5,000</u>	<u>144,819</u>	<u>22,701</u>
Balances carried forward		<u>186,619</u>	<u>25,000</u>	<u>5,000</u>	<u>216,619</u>	<u>144,819</u>

The results for the year derive from continuing activities
There are no gains or losses other than those shown above.

The notes on pages 9 to 17 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2021

	Note	2021 £	£	2020 £
FIXED ASSETS				
Tangible assets	8		17,850	937
CURRENT ASSETS				
Debtors	9	2,691		3,370
Cash at bank and in hand		197,771		141,925
		200,462		145,295
CREDITORS: Amounts falling due within one year	10	(1,693)		(1,413)
NET CURRENT ASSETS			198,769	143,882
TOTAL ASSETS LESS CURRENT LIABILITIES			216,619	144,819
NET ASSETS			216,619	144,819
FUNDS				
Unrestricted	11		186,619	114,819
Designated	11		25,000	25,000
Restricted	11		5,000	5,000
TOTAL FUNDS			216,619	144,819

These financial statements were approved by the members of the committee on the 30th October 2022, and are signed on their behalf by:

R HOGBEN
Chairman

S HIBBERT
Treasurer

The notes on pages 9 to 17 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2021

1. GENERAL INFORMATION

The Charity is constituted by a Deed of Trust dated 24th May 2002. A supplemental deed was added by the Trustees in 2012. It is a registered charity in England and Wales. Its address is The Gateway, Addlewell Lane, Yeovil, Somerset BA20 1QN.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the trust deed.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

Incoming resources are included gross and are accounted for once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability. Incoming resources received in respect of future periods are deferred to that period.

Voluntary income is received by way of gifts and donations and is included in full in the Statement of Financial Activities when receivable.

Gifts in Kind. The Trust receives donation of food items, but it is not practical to value these upon receipt and therefore no income is reflected. These food items are distributed to those in need and likewise no cost is included.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Activities for generating funds include resources generated by activities which are specifically to raise funds for the charity such as fundraising events.

Investment income includes bank interest and is included when receivable.

Other incoming resources include all income which cannot be allocated directly to the other income categories

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

Grants receivable

All Revenue Grants receivable are credited to the Statement of Financial Activities as voluntary income.

Resources expended

Resources expended are shown gross and are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and costs are allocated directly to the category to which they relate. Where this allocation is not possible costs are allocated within "support costs".

Grants payable include all grants made to individuals and organisations in Yeovil and its surrounding areas for the relief of hardship and poverty, to support families and individuals in crisis and to assist other organisations holding similar objectives.

Staff costs include all costs relating to the employees of the charity including gross wages payments, social security and pension costs.

Depreciation and other costs include all costs incurred in raising income for the charity including the running costs of the building from which the charity operates and depreciation of the charity's assets.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the preparation and examination of statutory accounts and legal advice to trustees on governance or constitutional matters.

Support costs include all costs which cannot be allocated directly to the other expense categories.

Value Added Tax

The Charity is not registered for VAT. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Unrestricted Funds

General accumulated unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and may be applied in achieving any of the objectives of the charity as decided by the trustees.

Designated Funds

Funds designated for a particular purpose or a specific project by the charity are also unrestricted but shown as a separate fund category. The charity has the following designated fund:

The Reserve fund includes an amount to cover a year of staff costs to cover redundancy payments should unforeseen events occur.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

Restricted Funds

These relate to incoming resources which have been received subject to specific conditions imposed by the donor and binding on the Trustees and may only be applied in accordance with the restrictions placed on the donation. Upon realisation of the aims of the restricted funds, assets of such funds are transferred to unrestricted or designated funds as appropriate. The charity has the following restricted fund:

The Community fund includes all income and expenditure for the charity's Social Fund which supplies grants to individuals and families in need.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost and are stated at historic cost less depreciation. Assets costing less than £100 are written off in the year of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and Equipment	- 25% on straight line basis
Motor Vehicle	- 10% on straight line basis

Pension costs

The charity operates a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs are charged to the Statement of Financial Activities as incurred, and represent contributions payable by the charity.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

	General Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2021 £	Total Funds 2020 £
4. INCOME					
4a. Donations and Legacies					
Donations from Individuals:					
Pledged Donations	20,577	-	1,310	21,887	15,814
One-off Donations	34,597	-	100	34,697	73,889
Income Tax Recoverable	8,258	-	328	8,586	10,925
CAF Cheques	6,870	-	-	6,870	7,900
Donations from Churches and other Organisations	41,004	-	3,000	44,004	54,917
	<u>111,306</u>	<u>-</u>	<u>4,738</u>	<u>116,044</u>	<u>163,445</u>
4b. Activities for generating funds					
Fundraising Events	1,983	-	-	1,983	-
	<u>1,983</u>	<u>-</u>	<u>-</u>	<u>1,983</u>	<u>-</u>
4c. Income from Investments					
Bank Interest Received	52	-	-	52	60
	<u>52</u>	<u>-</u>	<u>-</u>	<u>52</u>	<u>60</u>
Total Income	<u>113,341</u>	<u>-</u>	<u>4,738</u>	<u>118,079</u>	<u>163,505</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

	General Unrestrict ed Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2021 £	Total Funds 2020 £
5. EXPENDITURE					
CHARITABLE ACTIVITIES					
5a. Grants Payable					
Social Fund Payments (Note 13)	-	-	7,694	7,694	6,258
5b. Staff Costs					
Wages and Employers National Insurance	23,748	-	-	23,748	23,055
Pension Costs	875	-	-	875	842
	24,623	-	-	24,623	23,897
5c. Depreciation & Other Costs					
Donation for use of premises	5,000	-	-	5,000	5,000
Telephone	828	-	-	828	901
Food Purchases for Boxes	1,636	-	-	1,636	1,186
Insurance	887	-	-	887	570
Depreciation	2,227	-	-	2,227	313
Disposal of fixed assets	-	-	-	-	664
Repairs & Renewals	-	-	-	-	399
	10,578	-	-	10,578	9,033
5d. Support Costs					
Travel Costs	1,116	-	-	1,116	682
Sundry Expenses	325	-	-	325	193
Printing, Postage & Stationery	303	-	-	303	549
Computer Expenses	528	-	-	528	290
Bank Charges	293	-	-	293	253
	2,565	-	-	2,565	1,967
OTHER COSTS					
5e. Governance Costs					
Payroll Costs	594	-	-	594	-
Independent Examiners Fee	225	-	-	225	232
	819	-	-	819	232
Total Expenditure	38,585	-	7,694	46,279	41,387

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

6. STAFF COSTS

The aggregate payroll costs were:

	2021	2020
	£	£
Wages and salaries	23,748	23,055
Other pension costs	875	842
	<u>24,623</u>	<u>23,897</u>

There were no charity employees with earnings in excess of £60,000.

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2021	2020
	No	No
Operations Manager	<u>1</u>	<u>1</u>

7. NET INCOMING RESOURCES

Net incoming resources are stated after charging:

	2021	2020
	£	£
Staff pension contributions	875	842
Depreciation	2,227	313
Loss on disposal of fixed assets	-	664
Independent Examiners Fee	<u>225</u>	<u>232</u>

8. TANGIBLE FIXED ASSETS

	Plant & Equipment	Motor Vehicle	Total
	£	£	£
COST			
At 1 January 2021	1,250	-	1,250
Additions	-	19,140	19,140
Disposals	-	-	-
At 31 December 2021	<u>1,250</u>	<u>19,140</u>	<u>20,390</u>
DEPRECIATION			
At 1 January 2021	313	-	313
Disposals	-	-	-
Charge for the year	313	1,914	2,227
At 31 December 2021	<u>626</u>	<u>1,914</u>	<u>2,540</u>
NET BOOK VALUE			
At 31 December 2021	<u>624</u>	<u>17,226</u>	<u>17,850</u>
At 31 December 2020	<u>937</u>	<u>-</u>	<u>937</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

9. DEBTORS

	2021	2020
	£	£
Income tax recoverable	2,691	3,370
Prepayments and accrued income	-	-
	<u>2,691</u>	<u>3,370</u>

10. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	900	851
Pension creditor	133	-
Accruals	660	562
	<u>1,693</u>	<u>1,413</u>

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	<u>17,850</u>	-	-	<u>17,850</u>
Current Assets:				
Cash at bank and building society	167,771	25,000	5,000	197,771
Income tax recoverable	2,691	-	-	2,691
	<u>170,462</u>	<u>25,000</u>	<u>5,000</u>	<u>200,462</u>
Creditors: Amounts falling due within one year:				
PAYE & National Insurance	900	-	-	900
Pension creditor	133	-	-	133
Accruals	660	-	-	660
	<u>1,693</u>	-	-	<u>1,693</u>
Net current assets/(liabilities)	<u>168,769</u>	<u>25,000</u>	<u>5,000</u>	<u>198,769</u>
Total assets less current liabilities	<u>186,619</u>	<u>25,000</u>	<u>5,000</u>	<u>216,619</u>
FUND BALANCES	<u>186,619</u>	<u>25,000</u>	<u>5,000</u>	<u>216,619</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

12. RELATED PARTY TRANSACTIONS AND CONNECTED CHARITIES

The trustees have received no remuneration nor reimbursement for any expenses incurred in connection with the charity during the year (2020 £Nil).

Yeovil Christian Support Trust is connected to Yeovil Community Church Trust (registered number 1039903) and Yeovil Community Church (registered number 1170106) which has certain objects in common. The Charity has use of the premises of Yeovil Community Church free of charge, however due to the increased activity arising from the COVID pandemic a donation of £5,000 was made during this year.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2021

13. LORDS LARDER COMMUNITY FUND GRANTS

	2021
	£
Yeovil Citizens Advice	164.00
Bedding	61.00
Currys - Cooker	489.00
Currys – Washing machine	179.99
Insolvency service	90.00
Wakelys – Funeral costs	300.00
Currys – Freezer	269.99
Cost of plumbing in washing machine	69.00
Argos – Henry Hoover	112.98
Argos – Bed frame	80.00
Argos – Television	199.00
Deposit on flat for homeless person	320.00
Wardrobe & shelves	104.98
Citizens Advice - Debt relief order	90.00
Argos – Smart watch	169.99
Single bed & mattress	149.99
Currys – Gas cooker	364.00
Currys – Television	379.00
Safe Families – Gas & electric costs	20.00
Argos – Tablet	109.99
Currys – Cooker inc installation	554.00
Safe Families – Removal costs	100.00
Citizens Advice – Removal services for client	410.00
Argos – Mirror & blender	58.99
Currys – Cooker	319.00
Tesco – Dinner set etc.	83.50
Currys – Cooker	414.00
Currys – Tumble dryer	219.99
Y4F – Removal costs & 1 months storage	1188.00
Currys – Cooker	339.00
Rent arrears	54.15
Currys – Fridge freezer	229.99
	<u>7.693.53</u>

YEOVIL CHRISTIAN SUPPORT TRUST

England & Wales - Charity number 1092843

Accounts

**YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2020**

Charity Number 1092843

CHALMERS & CO (SW) LIMITED

Chartered Accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

YEOVIL CHRISTIAN SUPPORT TRUST
UNAUDITED FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

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YEOVIL CHRISTIAN SUPPORT TRUST
REFERENCE AND ADMINISTRATIVE DETAILS
YEAR ENDED 31 DECEMBER 2020

The board of trustees	R Hogben T Neville S Warr J Turner M Hamilton S Hibbert (appointed 22.04.20)
Secretary	J Turner
Charity registration number	1092843
Principal office	The Gateway Addlewell Lane Yeovil Somerset BA20 1QN
Independent examiner	S M Bachrach, Chartered Accountant Chalmers & Co (SW) Limited Chartered Accountants Trading as Chalmers & Co. 6 The Linen Yard South Street Crewkerne Somerset TA18 8AB
Bankers	Unity Trust Bank Nine Brindley Place Birmingham B1 2HB

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

The trustees present their report and unaudited financial statement of the Trust for the year ended 31st December 2020. The financial statements have been prepared in accordance with the accounting policies described and comply with the Trust Deed and applicable law.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Yeovil Christian Support Trust (YCST) is a registered charity (number: 1092843) governed by a Trust Deed dated 24th May 2002. A supplemental deed was added by the Trustees in 2012.

A list of current Trustees and other administrative details of the charity appear on page 1 of the financial statements.

Trustees are appointed in accordance with the Trust Deed and give their time voluntarily. Training for Trustees is provided as needed. Strategic decisions are taken by the Trustees but the day to day running of the operations of the charity is delegated to staff, supervised by our Operations Manager.

The trustees undertake to regularly consider risks to which the Trust is exposed, setting in place written policies to reduce the risks as far as is reasonably possible. These risks include financial risk, risks relating to personnel, health and safety and fire risks.

YCST is proud to work in partnership with many local agencies, including local authorities, churches and schools who both support the needs of the charity and refer clients in need.

OBJECTIVES AND ACTIVITIES

The Objects of the Trust are:

In and around the area of Yeovil and the surrounding areas of South Somerset, North Dorset and West Dorset to express Christ's compassion through:-

- (a) the relief of hardship
- (b) the relief of poverty
- (c) the support of individuals and families in crisis
- (d) cooperation with and support of other organisations which engage in the relief of poverty and hardship and the support of individuals and families in crisis
- (e) charitable purposes for the general benefit of the local community as from time to time the trustees at their discretion consider appropriate

The operations of YCST commenced over 30 years ago and were developed by the Trustees of Yeovil Community Church Trust. The operations and management were succeeded to a new and separate charity, Yeovil Christian Support Trust in 2002.

The Objects of the Trust have been implemented through two main activities:

The Lord's Larder Food Bank

The Lord's Larder Community Fund

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES (continued)

The operations of the Trust are provided by our Operations Manager, who is supported by a team of willing volunteers. Financial gifts, gifts of food, and gifts of goods are donated by many local individuals, churches, schools and other groups. The Trustees are extremely grateful for the gifts of time, money and goods given by so many, and without which we could not operate.

Clients in need are referred to YCST by many local authorities and organisations. The Trustees are also grateful for the support of these organisations which help us to give support where it is needed. We know that many agencies have been especially busy this year.

When planning the activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit. We believe the activities set out below clearly demonstrate YCST's commitment to providing identifiable public benefit and that access to this benefit is not restricted in any way.

SUMMARY OF ACHIEVEMENTS

In 2020 the Lord's Larder Food Bank faced an unexpected and unprecedented challenge in the COVID pandemic and subsequent 'lockdowns'. As vulnerable members of our community lost income due to furlough or redundancy, demand for food parcels rose significantly in March 2020. Many faced weeks with no, or significantly reduced income due to Universal Credit delays. We experienced a threefold increase in requests immediately and on one day before Easter we had to prepare 42 parcels. At the same time, many of our loyal volunteers had to withdraw as they were asked to self-isolate at home.

We are delighted to report that throughout the year, no parcel request was declined. A new team of younger and fitter volunteers came forward to cover the gap – including furloughed teachers and students sent home from school and university. Yeovil Community Church, who host us in their building, gave us use of a much larger hall where we were able to store food stocks and spread out work stations to safe distances. Our local community rapidly responded with food donations. Families, churches, businesses, local communities and villages, and supermarkets all sustained a high volume of donations throughout the year. We should make a special mention of Morrisons supermarket who not only brought us increased donations from their customers, who they encouraged to donate in a variety of innovative ways, but their head office also arranged weekly pallet deliveries of useful items during the most difficult periods. Financial donations also increased significantly which have helped us meet the extra costs.

The number of food items given out amounted to 148,519 compared to 90,943 the previous year. We were able to assist a total of 1,539 families including 4,670 adults and 3,530 children.

We are so grateful to all the individuals, communities, shops and businesses and churches in our community that have not just given but have sustained their giving through this difficult time. We could not do what we do without this selfless generosity!

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

SUMMARY OF ACHIEVEMENTS (continued)

The Lord's Larder Community Fund, has also been able to provide funds for the needy due to generous financial. It was able to provide a total of £6,258 worth of grants to meet local needs, almost triple what we were able to provide last year. We are pleased to be able to offer flexibility in terms of what we will fund. Sometimes small sums of money to meet unusual needs can make a real difference in the lives of individuals and families.

Some examples of grants given in 2020 include funds to:

- purchase a trimmer for a client to keep grass down to avoid eviction.
- replace a passport for a Polish homeless person.
- pay for counselling sessions for a person with PTSD.
- purchase a phone for a student so that they could access course work.
- replace mobility scooter batteries for someone who was unable to leave their home.
- various beds, cookers and appliances for needy clients

Total fundraising for the year was £163,445 which was a huge increase on the total last year (£33,830). We have been especially encouraged by the big increase in regular monthly giving.

The Trustees have considered the advice of the Charity Commission in relation to our care for vulnerable individuals. Although we do not have minors working or volunteering with us, we do occasionally have children visit with their school groups. We share a building where children are often present. We also sometimes have vulnerable adults working as volunteers or visiting us. In the light of this we have written a Safeguarding Policy and appointed a Safeguarding Officer and a Deputy Safeguarding Officer. They have undergone training and will undertake regular updates.

FINANCIAL REVIEW

Total incoming resources were £163,505 (2019 - £33,897), with the majority of income arising from donations as disclosed further in note 4. Total resources expended were £41,220 (2019 - £29,643), the major category of expenditure being staff costs as disclosed further in note 6.

Net funds therefore increased by £122,285 (2019: increased by £4,254) to £144,986 (2019 - £22,701). Net funds represent mainly the cash at bank and in hand which totalled £141,925 (2019 - £22,770).

RESERVES POLICY

The trustees closely monitor the charity's financial position and seek to ensure that reserves are sufficient to meet its ongoing liabilities. The charity does not aim to hold substantial reserves, but to pass any surpluses on to those in need. Reserves at the end of the year totalled £144,986 (2019 - £22,701) of which £138,882 (2019 - £22,037) are free reserves.

There are restricted funds of £5,000 (2019 – Nil) restricted for the use of the Community Fund only and unrestricted designated funds of £25,000 (2019 - £16,894). These are not subject to any restrictions regarding their use but the trustees have designated these funds for the use of a specific project.

YEOVIL CHRISTIAN SUPPORT TRUST

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2020

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The charity's trustees are responsible for preparing the Trustees Annual 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 and 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 (FRS102) (Charities SORP (FRS 102)).

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.

INDEPENDENT EXAMINER

A resolution to re-appoint Simon Bachrach of Chalmers & Co (SW) Limited as independent examiner for the ensuing year will be proposed at the annual general meeting.

Signed by order of the trustees

R HOGBEN
Chairman

The Gateway
Addlewell Lane
Yeovil
Somerset
BA20 1QN

28 October 2021

YEOVIL CHRISTIAN SUPPORT TRUST
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
YEOVIL CHRISTIAN SUPPORT TRUST FOR THE
YEAR ENDED 31 DECEMBER 2020 CHARITY NO 1092843

I report to the trustees on my examination of the accounts of Yeovil Christian Support Trust for the year ended 31 December 2020 which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees, 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, 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 the report in order to enable a proper understanding of the accounts to be reached.

Simon Bachrach FCA

CHALMERS & CO (SW) LIMITED
Chartered accountants
Trading as Chalmers & Co.
6 The Linen Yard
South Street
Crewkerne
Somerset
TA18 8AB

Date: 29 October 2021

YEOVIL CHRISTIAN SUPPORT TRUST
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING THE INCOME AND EXPENDITURE ACCOUNT
YEAR ENDED 31 DECEMBER 2020

	Note	General Unrestricted Funds £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2020 £	Total Funds 2019 £
INCOME						
Donations and legacies	4a	157,444	-	6,001	163,445	32,194
Activities for generating funds	4b	-	-	-	-	1,636
Investment income	4c	60	-	-	60	67
TOTAL INCOME		<u>157,504</u>	<u>-</u>	<u>6,001</u>	<u>163,505</u>	<u>33,897</u>
EXPENDITURE						
Charitable activities						
Grants payable	5a	-	-	6,258	6,258	2,236
Staff costs	5b	23,897	-	-	23,897	23,242
Depreciation and other costs	5c	9,033	-	-	9,033	2,127
Support costs	5d	1,967	-	-	1,967	1,823
Other costs	5e	<u>232</u>	<u>-</u>	<u>-</u>	<u>232</u>	<u>215</u>
TOTAL EXPENDITURE		<u>35,129</u>	<u>-</u>	<u>6,258</u>	<u>41,387</u>	<u>29,643</u>
NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS						
		122,375	-	(257)	122,118	4,254
TRANSFERS BETWEEN FUNDS						
	12	<u>(13,363)</u>	<u>10,000</u>	<u>3,363</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS						
		109,012	10,000	3,106	122,118	4,254
Balances brought forward		<u>5,807</u>	<u>15,000</u>	<u>1,894</u>	<u>22,701</u>	<u>18,447</u>
Balances carried forward		<u>114,819</u>	<u>25,000</u>	<u>5,000</u>	<u>144,819</u>	<u>22,701</u>

The results for the year derive from continuing activities
There are no gains or losses other than those shown above.

The notes on pages 9 to 19 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

STATEMENT OF FINANCIAL POSITION

31 DECEMBER 2020

	Note	2020 £	£	2019 £
FIXED ASSETS				
Tangible assets	8		937	664
CURRENT ASSETS				
Debtors	9	3,370		557
Cash at bank and in hand		141,925		22,770
		<u>145,295</u>		<u>23,327</u>
CREDITORS: Amounts falling due within one year	10	<u>(1,413)</u>		<u>(1,290)</u>
NET CURRENT ASSETS			143,882	22,037
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>144,819</u>	<u>22,701</u>
NET ASSETS			<u>144,819</u>	<u>22,701</u>
FUNDS				
Unrestricted	11		114,819	5,807
Designated	11		25,000	16,894
Restricted	11		5,000	-
TOTAL FUNDS			<u>144,819</u>	<u>22,701</u>

These financial statements were approved by the members of the committee on the 28th October 2021, and are signed on their behalf by:

R HOGBEN
Chairman

S HIBBERT
Treasurer

The notes on pages 9 to 19 form part of these financial statements.

YEOVIL CHRISTIAN SUPPORT TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2020

1. GENERAL INFORMATION

The Charity is constituted by a Deed of Trust dated 24th May 2002. A supplemental deed was added by the Trustees in 2012. It is a registered charity in England and Wales. Its address is The Gateway, Addlewell Lane, Yeovil, Somerset BA20 1QN.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the trust deed.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Incoming resources

Incoming resources are included gross and are accounted for once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of the incoming resources can be measured with sufficient reliability. Incoming resources received in respect of future periods are deferred to that period.

Voluntary income is received by way of gifts and donations and is included in full in the Statement of Financial Activities when receivable.

Gifts in Kind. The Trust receives donation of food items, but it is not practical to value these upon receipt and therefore no income is reflected. These food items are distributed to those in need and likewise no cost is included.

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Activities for generating funds include resources generated by activities which are specifically to raise funds for the charity such as fundraising events.

Investment income includes bank interest and is included when receivable.

Other incoming resources include all income which cannot be allocated directly to the other income categories

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

Grants receivable

All Revenue Grants receivable are credited to the Statement of Financial Activities as voluntary income.

Resources expended

Resources expended are shown gross and are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and costs are allocated directly to the category to which they relate. Where this allocation is not possible costs are allocated within "support costs".

Grants payable include all grants made to individuals and organisations in Yeovil and its surrounding areas for the relief of hardship and poverty, to support families and individuals in crisis and to assist other organisations holding similar objectives.

Staff costs include all costs relating to the employees of the charity including gross wages payments, social security and pension costs.

Depreciation and other costs include all costs incurred in raising income for the charity including the running costs of the building from which the charity operates and depreciation of the charity's assets.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include the preparation and examination of statutory accounts and legal advice to trustees on governance or constitutional matters.

Support costs include all costs which cannot be allocated directly to the other expense categories.

Value Added Tax

The Charity is not registered for VAT. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Unrestricted Funds

General accumulated unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and may be applied in achieving any of the objectives of the charity as decided by the trustees.

Designated Funds

Funds designated for a particular purpose or a specific project by the charity are also unrestricted but shown as a separate fund category. The charity has the following designated fund:

The Reserve fund includes an amount to cover a year of staff costs to cover redundancy payments should unforeseen events occur.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

Restricted Funds

These relate to incoming resources which have been received subject to specific conditions imposed by the donor and binding on the Trustees and may only be applied in accordance with the restrictions placed on the donation. Upon realisation of the aims of the restricted funds, assets of such funds are transferred to unrestricted or designated funds as appropriate. The charity has the following restricted fund:

The Community fund includes all income and expenditure for the charity's Social Fund which supplies grants to individuals and families in need.

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost and are stated at historic cost less depreciation. Assets costing less than £100 are written off in the year of acquisition. Depreciation is provided on all tangible fixed assets at rates calculated to write each asset down to its estimated residual value over its expected useful life, as follows:-

Plant and Equipment - 25% on reducing balance basis

Pension costs

The charity operates a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs are charged to the Statement of Financial Activities as incurred, and represent contributions payable by the charity.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

	General Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2020 £	Total Funds 2019 £
4. INCOME					
4a. Donations and Legacies					
Donations from Individuals:					
Pledged Donations	14,493	-	1,321	15,814	8,640
One-off Donations	71,209	-	2,680	73,889	7,585
Income Tax Recoverable	10,925	-	-	10,925	1,781
CAF Cheques	7,900	-	-	7,900	1,450
Donations from Churches and other Organisations	52,917	-	2,000	54,917	12,738
	<u>157,444</u>	<u>-</u>	<u>6,001</u>	<u>163,445</u>	<u>32,194</u>
4b. Activities for generating funds					
The Gateway Fundraising Events	-	-	-	-	1,636
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,636</u>
4c. Income from Investments					
Bank Interest Received	60	-	-	60	67
	<u>60</u>	<u>-</u>	<u>-</u>	<u>60</u>	<u>67</u>
Total Income	<u>157,504</u>	<u>-</u>	<u>6,001</u>	<u>163,505</u>	<u>33,897</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

	General Unrestrict ed Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2020 £	Total Funds 2019 £
5. EXPENDITURE					
CHARITABLE ACTIVITIES					
5a. Grants Payable					
Social Fund Payments (Note 13)	-	-	6,258	6,258	2,236
5b. Staff Costs					
Wages and Employers National Insurance	23,055	-	-	23,055	22,427
Pension Costs	842	-	-	842	815
	<u>23,897</u>	<u>-</u>	<u>-</u>	<u>23,897</u>	<u>23,242</u>
5c. Depreciation & Other Costs					
Donation for use of premises	5,000	-	-	5,000	-
Telephone	901	-	-	901	878
Food Purchases for Boxes	1,186	-	-	1,186	582
Insurance	570	-	-	570	445
Depreciation	313	-	-	313	222
Disposal of fixed assets	664	-	-	664	-
Repairs & Renewals	399	-	-	399	-
	<u>9,033</u>	<u>-</u>	<u>-</u>	<u>9,033</u>	<u>2,127</u>
5d. Support Costs					
Travel Costs	682	-	-	682	660
Sundry Expenses	193	-	-	193	183
Printing, Postage & Stationery	549	-	-	549	663
Computer Expenses	290	-	-	290	115
Bank Charges	253	-	-	253	202
	<u>1,967</u>	<u>-</u>	<u>-</u>	<u>1,967</u>	<u>1,823</u>
OTHER EXPENDITURE					
5e. Governance Costs					
Independent Examiners Fee	232	-	-	232	215
Total Expenditure	<u>35,129</u>	<u>-</u>	<u>6,258</u>	<u>41,387</u>	<u>29,643</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

6. STAFF COSTS

The aggregate payroll costs were:

	2020	2019
	£	£
Wages and salaries	23,055	22,427
Other pension costs	842	815
	<u>23,897</u>	<u>23,242</u>

There were no charity employees with earnings in excess of £60,000.

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	2020	2019
	No	No
Operations Manager	<u>1</u>	<u>1</u>

7. NET INCOMING RESOURCES

Net incoming resources are stated after charging:

	2020	2019
	£	£
Staff pension contributions	842	815
Depreciation	313	222
Loss on disposal of fixed assets	664	-
Independent Examiners Fee	<u>232</u>	<u>215</u>

8. TANGIBLE FIXED ASSETS

	Plant & Equipment
	£
COST	
At 1 January 2020	2,945
Additions	1,250
Disposals	(2,945)
At 31 December 2020	<u>1,250</u>
DEPRECIATION	
At 1 January 2020	2,281
Disposals	(2,281)
Charge for the year	313
At 31 December 2020	<u>313</u>
NET BOOK VALUE	
At 31 December 2020	<u>937</u>
At 31 December 2019	<u>664</u>

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

9. DEBTORS

	2020	2019
	£	£
Income tax recoverable	3,370	389
Prepayments and accrued income	-	168
	<u>3,370</u>	<u>557</u>

10. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Taxation and social security	851	865
Accruals	562	425
	<u>1,413</u>	<u>1,290</u>

11. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted General Fund	Designated Funds	Restricted Funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	<u>937</u>	<u>-</u>	<u>-</u>	<u>937</u>
Current Assets:				
Cash at bank and building society	111,925	25,000	5,000	141,925
Income tax recoverable	3,370	-	-	3,370
	<u>115,295</u>	<u>25,000</u>	<u>5,000</u>	<u>145,295</u>
Creditors: Amounts falling due within one year:				
PAYE & National Insurance	851	-	-	851
Accruals	562	-	-	562
	<u>1,413</u>	<u>-</u>	<u>-</u>	<u>1,413</u>
Net current assets/(liabilities)	<u>113,882</u>	<u>25,000</u>	<u>5,000</u>	<u>143,882</u>
Total assets less current liabilities	<u>114,819</u>	<u>25,000</u>	<u>5,000</u>	<u>144,819</u>
FUND BALANCES	<u>114,819</u>	<u>25,000</u>	<u>5,000</u>	<u>144,819</u>

During the year the Trustees agreed that the treatment of the Lords Larder Community Fund had previously been incorrect. This Fund was accordingly reassigned from an unrestricted designated fund to that of restricted as these funds have been pledged for the specific use of the Lord Larder Community Fund, referred to as the Community Fund within these accounts.

YEOVIL CHRISTIAN SUPPORT TRUST
NOTES TO THE FINANCIAL STATEMENTS (continued)
YEAR ENDED 31 DECEMBER 2020

12. RELATED PARTY TRANSACTIONS AND CONNECTED CHARITIES

The trustees have received no remuneration nor reimbursement for any expenses incurred in connection with the charity during the year (2019 £Nil).

Yeovil Christian Support Trust is connected to Yeovil Community Church Trust (registered number 1039903) and Yeovil Community Church (registered number 1170106) which has certain objects in common. The Charity has use of the premises of Yeovil Community Church free of charge, however due to the increased activity arising from the COVID pandemic a donation of £5,000 was made during this year.

13. LORDS LARDER COMMUNITY FUND GRANTS

	2020
	£
B & Q – Grass strimmer	29.00
Currys – Oven	410.00
AO – Fridge freezer	189.00
Polish passport	94.00
AO – Tumble dryer	269.00
Costs for cleaning flat	170.00
Counselling costs	200.00
Currys – Fridge freezer	269.98
Currys - Television	159.00
Argos – Oven	212.94
Argos – Mobile phone	103.98
Argos – 4 drawer divan bed	411.95
Currys – Oven & washing machine	546.49
Travel expenses for heart treatment	80.00
Mobility scooter batteries	450.00
Counselling costs	180.00
St Margaret’s Hospice Shop – Dining table & chairs	234.99
Wilko’s - Household items	10.00
Yeovil CAB – For homeless client	300.00
Dental treatment	268.00
Currys – Dishwasher	189.99
Currys – Electric oven	159.00
Amazon – Hoover	68.99
AO – Oven	349.00
AO – Oven	379.00
AO – Washing machine	524.00
	<u>6,258.31</u>