

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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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 | | 113,341 | - | 4,738 | 118,079 | 163,505 |
| 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 | 819 | - | - | 819 | 232 |
| TOTAL EXPENDITURE | | 38,585 | - | 7,694 | 46,279 | 41,387 |
| NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS | | | | | | |
| | | 74,756 | - | (2,956) | 71,800 | 122,118 |
| TRANSFERS BETWEEN FUNDS | | | | | | |
| | 12 | (2,956) | - | 2,956 | - | - |
| NET MOVEMENT IN FUNDS | | | | | | |
| | | 71,800 | - | - | 71,800 | 122,118 |
| Balances brought forward | | 114,819 | 25,000 | 5,000 | 144,819 | 22,701 |
| Balances carried forward | | 186,619 | 25,000 | 5,000 | 216,619 | 144,819 |

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 |
| | | <u>200,462</u> | <u>145,295</u> |
| CREDITORS: Amounts falling due within one year | 10 | <u>(1,693)</u> | <u>(1,413)</u> |
| NET CURRENT ASSETS | | 198,769 | 143,882 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>216,619</u> | <u>144,819</u> |
| NET ASSETS | | <u>216,619</u> | <u>144,819</u> |
| FUNDS | | | |
| Unrestricted | 11 | 186,619 | 114,819 |
| Designated | 11 | 25,000 | 25,000 |
| Restricted | 11 | 5,000 | 5,000 |
| TOTAL FUNDS | | <u>216,619</u> | <u>144,819</u> |

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 Unrestricted 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 | 17,850 | - | - | 17,850 |
| 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>-</u> | <u>-</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> |