

**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**

<b>The board of trustees</b>	R Hogben T Neville S Warr J Turner M Hamilton S Hibbert
<b>Secretary</b>	J Turner
<b>Charity registration number</b>	1092843
<b>Principal office</b>	The Gateway Addlewell Lane Yeovil Somerset BA20 1QN
<b>Independent examiner</b>	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
<b>Bankers</b>	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 31<sup>st</sup> 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 24<sup>th</sup> 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 £
<b>INCOME</b>						
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
<b>TOTAL INCOME</b>		<u>113,626</u>	<u>-</u>	<u>3,825</u>	<u>117,451</u>	<u>118,079</u>
<b>EXPENDITURE</b>						
<b>Charitable activities</b>						
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
<b>Other costs</b>	5e	<u>250</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>225</u>
<b>TOTAL EXPENDITURE</b>		<u>57,063</u>	<u>-</u>	<u>19,328</u>	<u>76,391</u>	<u>46,279</u>
<b>NET INCOME/ (EXPENDITURE) BEFORE TRANSFERS</b>						
		56,563	-	(15,503)	41,060	71,800
<b>TRANSFERS BETWEEN FUNDS</b>						
	12	<u>(15,503)</u>	<u>-</u>	<u>15,503</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>						
		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 £
<b>FIXED ASSETS</b>			
Tangible assets	8	17,753	17,850
<b>CURRENT ASSETS</b>			
Debtors	9	3,050	2,691
Cash at bank and in hand		238,844	197,771
		<u>241,894</u>	<u>200,462</u>
<b>CREDITORS: Amounts falling due within one year</b>	10	<u>(1,968)</u>	<u>(1,693)</u>
<b>NET CURRENT ASSETS</b>		<b>239,926</b>	198,769
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>257,679</b></u>	<u>216,619</u>
<b>NET ASSETS</b>		<u><b>257,679</b></u>	<u>216,619</u>
<b>FUNDS</b>			
Unrestricted	11	227,679	186,619
Designated	11	25,000	25,000
Restricted	11	5,000	5,000
<b>TOTAL FUNDS</b>		<u><b>257,679</b></u>	<u>216,619</u>

These financial statements were approved by the members of the committee on the 27<sup>th</sup> 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 24<sup>th</sup> 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**

	<b>General Unrestricted Fund £</b>	<b>Designated Reserve Fund £</b>	<b>Restricted Community Fund £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>4. INCOME</b>					
<b>4a. Donations and Legacies</b>					
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>
<b>4b. Activities for generating funds</b>					
Fundraising Events	-	-	-	-	1,983
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,983</u>
<b>4c. Income from Investments</b>					
Bank Interest Received	821	-	-	821	52
	<u>821</u>	<u>-</u>	<u>-</u>	<u>821</u>	<u>52</u>
<b>Total Income</b>	<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 Unrestricted Fund £	Designated Reserve Fund £	Restricted Community Fund £	Total Funds 2022 £	Total Funds 2021 £
<b>5. EXPENDITURE</b>					
<b>CHARITABLE ACTIVITIES</b>					
<b>5a. Grants Payable</b>					
Social Fund Payments (Note 13)	-	-	19,328	19,328	7,694
<b>5b. Staff Costs</b>					
Wages and Employers National Insurance	24,820	-	-	24,820	23,748
Pension Costs	929	-	-	929	875
	25,749	-	-	25,749	24,623
<b>5c. Depreciation &amp; Other Costs</b>					
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	-
	27,865	-	-	27,865	10,578
<b>5d. Support Costs</b>					
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
	3,199	-	-	3,199	3,159
<b>OTHER COSTS</b>					
<b>5e. Governance Costs</b>					
Independent Examiners Fee	250	-	-	250	225
	250	-	-	250	225
<b>Total Expenditure</b>	57,063	-	19,328	76,391	46,279



**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 £
<b>COST</b>			
At 1 January 2022	1,250	19,140	20,390
Additions	2,839	-	2,839
Disposals	-	-	-
<b>At 31 December 2022</b>	<u>4,089</u>	<u>19,140</u>	<u>23,229</u>
<b>DEPRECIATION</b>			
At 1 January 2022	626	1,914	2,540
Disposals	-	-	-
Charge for the year	1,022	1,914	2,936
<b>At 31 December 2022</b>	<u>1,648</u>	<u>3,828</u>	<u>5,476</u>
<b>NET BOOK VALUE</b>			
<b>At 31 December 2022</b>	<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>-</u>	<u>-</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>-</u>	<u>-</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>
<b>FUND BALANCES</b>	<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
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	<b>19,327.98</b>
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