

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

CONTENTS	PAGES
Reference and administrative details	1
Trustees annual report	2 to 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 to 19

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
		<u>222,103</u>	<u>241,894</u>
CREDITORS: Amounts falling due within one year	10	<u>(716)</u>	<u>(1,968)</u>
NET CURRENT ASSETS		221,387	239,926
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>236,204</u>	<u>257,679</u>
NET ASSETS		<u>236,204</u>	<u>257,679</u>
FUNDS			
Unrestricted	11	181,204	227,679
Designated	11	50,000	25,000
Restricted	11	5,000	5,000
TOTAL FUNDS		<u>236,204</u>	<u>257,679</u>

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>-</u>	<u>-</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>-</u>	<u>-</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
	 <hr/>
	69,596.40 <hr/>