

Charity registration number: 1170106

# Yeovil Community Church

Annual Report and Financial Statements  
for the Year Ended 31 December 2023

## **Yeovil Community Church**

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## **Yeovil Community Church**

### **Reference and Administrative Details**

<b>Chairman</b>	R D Brazier
<b>Trustees</b>	K G Foy S J Roughsedge R Hoyles K Hibbert M J M Nichols S J P Collins A Smith, resigned 20 September 2023 H Day V Bastable N Hardy, appointed 13 November 2023
<b>Senior Management Team</b>	J Pocock, resigned 25 September 2023 J Hardy A Dyer R Dyer, resigned 14 April 2023 L Collins C Hardy
<b>Charity Registration Number</b>	1170106
<b>Principal Office</b>	The GateWay Addlewell Lane Yeovil Somerset BA20 1QN
<b>Auditor</b>	Milsted Langdon LLP Motivo House Alvington Yeovil Somerset BA20 2FG
<b>Bankers</b>	National Westminster Bank Plc 2 Hendford Yeovil Somerset BA20 1TN

# **Yeovil Community Church**

## **Trustees' Report**

The trustees present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2023.

### **Structure, governance and management**

Yeovil Community Church was registered as a charitable incorporated organisation and is governed by its document dated 10 November 2016. The registered company number is CE008148. It is also a registered charity with the registered charity number of 1170106.

Yeovil Community Church Trust (charity number 1039903) has been removed from the Charity register. This was confirmed by the Charity Commission on 30 March 2023.

Reference and administrative details including the principal office address and details of trustees who served the charity during the period and up to the date of signing are shown on page 1 of the financial statements.

Trustees are appointed in accordance with the Governing document. Formal trustee training is provided on an ad-hoc basis as required. All strategic decisions are taken by the trustees in partnership with the 'Strategic Team' which includes staff members, but day-to-day operating decisions relating to 'The GateWay' building and the coffee shop are delegated to staff.

The personnel committee proposes all staff salaries to the full Trustee board for approval. Where applicable, staff salaries are compared to industry average, but this is not always possible due to the role. All staff are considered equally and without prejudice or bias. Any Trustee with a conflict of interest will be excluded for those decisions.

The Trustees continue to review the major risks to which the charity is exposed, covering all identified, relevant areas including financial risk and risks associated with personnel. Risks have been identified, assessed and safeguards have been put in place to eliminate or mitigate such risks as far as is reasonably possible.

# **Yeovil Community Church**

## **Trustees' Report (continued)**

### **Objectives and activities**

The main charitable objects of the CIO are:

- To advance the Christian religion and in particular to support the work of Yeovil Community Church ('the Church') in its various facets both in and around the area of Yeovil, Somerset and such other areas as may be deemed appropriate from time to time, including overseas.
- To advance the Christian religion in any part of the world.
- To advance religious education in accordance with the doctrines and principles of the Christian faith both to adults and children irrespective of race, sex, creed or colour.
- To apply the income of the Charity in maintaining the up-keep and repair of the fabric of any buildings utilised by or in conjunction with Yeovil Community Church and the maintenance of the services in any such building or buildings.
- Charitable purposes for the general benefit of the inhabitants for the town of Yeovil, Somerset or for such other areas in which Yeovil Community Church may work from time to time as the Trustees may think fit.

The Church is a body of Christian believers that have been active in Yeovil since 1907. For many years the main focus of the Church's activity was centred on Preston Chapel, and the group operated with charitable status through that building's trust deed under the Places of Worship Act.

With a growth in numbers, this building became inadequate, and the body of believers worshipped in a local school hall, although the chapel building remained in use for various church and community activities, as well as serving as the Church's administrative centre. It became evident that the continued growth in numbers would require a significantly larger permanent building, and in 1994 the Church began fundraising with a view to acquiring such a building for use by the Church and local community. In 1999 a property was acquired, and work started on a complete refurbishment of this building. This work was completed in early 2001 and 'The GateWay' building was officially opened on 3 March 2001.

The objects of the Charity are now implemented in a range of activities. These include;

- Sunday morning services – services are run weekly throughout the year to encourage worship, prayer and teaching. This includes the provision of online streaming to reach a wider audience and to ensure the services are accessible to everyone.
- Coffee shop – our coffee shop is open to the general public during the week. It provides a range of hot food, cold food, drinks and cakes available to be purchased.
- Youth Groups and Children's work – provision of mentoring, youth groups, children's teaching material and community connection has been provided throughout the year.
- Create – every year, volunteers form a Create team who provide worship material, youth and children's work, mentoring and media material among other things. This team participates actively in the Church community as well as in the general community.
- The Roost – provision of support to the Homeless community.

## **Yeovil Community Church**

### **Trustees' Report (continued)**

- The Welcome Hub and Resettlement support – provision of support to those who have moved to the UK.

- Yeovil 4 Family (Y4F) – provision of programmes to offer support for families both locally and nationally. We believe this is fundamentally important for local and national community.

When planning the activities for the period, the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, the specific guidance for charities for the advancement of religion. The Trustees believe the activities set out above and further described below under 'achievements and performance' clearly demonstrate the charity's commitment to providing an identifiable public benefit and that access to this benefit is not restricted in any way.

The Charity heavily relies on the contribution of volunteers. The Trustees would like to say a massive thank you to all the volunteers who contribute to the Charity activities. Whilst it has not been measured in hours, the work that is carried out by the volunteers from the Sunday morning production team to those helping with reception, and those who offer to bring an elderly member to our services, is priceless. We cannot thank you enough.

The Charity continues to make gifts to individuals and organisations both in the UK and overseas in line with its objects. Gifts are made on an ad-hoc basis, according to need, subject to the availability of funds, and after careful consideration by the Trustees in committee.

# **Yeovil Community Church**

## **Trustees' Report (continued)**

### **Achievements and performance**

The Charity has continued to focus on work in pursuance of its charitable objectives. These are;

- Becoming a community where Jesus is wholeheartedly worshipped, deeply experienced and clearly known;
- Praying and creating space for renewal in ourselves and our communities;
- Seeing the tide of relational breakdown turned wherever we serve;
- Resourcing the wider church to bring about Kingdom Transformation
- Living generously, challenging the cultures and systems that create injustice, and actively loving those affected.

The Charity achieved the following during the financial year;

- We continued to provide online services as well as face to face. The online content is being watched regularly on a weekly basis and we feel that our accessibility is increased with this provision. We provide a family service every month which encourages new people to attend and introduces them to the Christian faith.
- We have developed our building throughout the year including provision of a kitchen in the auditorium which increases our ability to cater for different parts of the community.
- The Create team continued to cover children's work, youth work, AV and worship. Two previous Create members were employed during the year as our Children and Families worker and Create and 18-30's lead.
- The Welcome Hub continued to provide a safe and welcoming environment for Ukrainian families and hosts.
- Y4F supported many families including adults and children during the year.
- The Roost continued to provide a safe and welcoming environment for our homeless community.
- Our youth, children's and families programmes continued during the year and expanded their provision with the hiring of a Children and Families worker.

Fundraising events are held on an ad-hoc basis. During our Sunday morning services, we do encourage financial giving in the form of our offering. Some of these offerings have specific purposes and this is openly communicated during the service.

### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

The principal funding of the charity is through government grants and donations.

Total income amounts to £1,114,024 (2022: £1,077,050) as disclosed further in notes 2-6. Total expenditure amounts to £1,183,111 (2022: £1,100,964) as disclosed further in notes 7-12.

Cash at bank and in hand at the year-end was £409,564 (2022: £466,689).

The total amount of funds held is £1,372,919 (2022: £1,442,006). Of these funds, £312,028 (2022: £410,380) are restricted and £1,060,891 (2022: £1,031,626) are unrestricted. Of these unrestricted funds, £952,884 (2022: £961,558) are designated. These designated funds represent the net book value of the freehold property.

# **Yeovil Community Church**

## **Trustees' Report (continued)**

### ***Policy on reserves***

A reserves policy has been established and approved by the Trustees to develop the cash and reserves to cover three months of liabilities.

Our free reserves recovered the deficit that was apparent at the end of the year ended 31 December 2022. We continue to make any decisions required to ensure that the charity is safely and responsibly acting in relation to its operations.

### **Plans for future periods**

#### ***Aims and key objectives for future periods***

At the end of 2023, we were informed that the funding from the council was ceasing at the end of our Y4F contract at 31 March 2024. We were saddened by this, and it was felt that we didn't want to shrink our operations as we knew that the community would require the support that we were giving. Although our finances were going to be significantly lower, we started working towards a programme that caters for families in group settings rather than on an individual basis that we were doing under the contract. We believe this is still a vital part of our charity. The Welcome Hub and Roost funding was secured until 31 March 2025 and therefore, this provision will be unaffected. Unfortunately, this has resulted in a mass reduction in staff and we would like to express our gratitude to all those who have been involved in the difficult process and decision making at this time.

Given the financial impact of our Y4F contract ceasing, we have been incredibly blessed by the reaction of our church community and other external organisations. We have received funding from various sources and it has enabled us to run a different programme, but still supporting those members of our community who are in need of our support. Again, we would like to express our gratitude to all those who have contributed and those who already contribute on a regular basis.

We are looking at other sources of income and funding available to us to enable us to continue our vast breadth of provision to the different areas of the charity. This will continue to include Create, youth, children and families work, the coffee shop and worship.

### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including liquidity risk, reputational risk and incoming resources. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments.

#### ***Incoming resources***

The Trustees recognise that some of our projects are heavily reliant on funding from external organisations. There is a risk that the funding ceases and the projects can no longer continue or that the funding requirements are not met in terms of timing. To mitigate this risk, we have ensured that all contracts are legally binding and signed by the appropriate people.

#### ***Reputational risk***

A significant amount of our income is reliant on members of the public willingly giving their money. If we suffer a reputational issue, our funding is likely to be impacted. To mitigate this risk, we continually review our procedures for safeguarding and other high risk areas. We ensure our staff and volunteers have DBS clearance, where required, and are appropriately trained for their role.



## **Yeovil Community Church**

### **Trustees' Report (continued)**

#### ***Liquidity risk***

There is a risk that not enough money is being received to cover the expenditure or that the timing of the incoming funds is too late for the expenditure. For 2023, the finance team and staff completed a budget to outline all expected income and all anticipated expenditure. We intentionally removed any income that was not guaranteed or highly anticipated and included all expenditure that was needed and wanted for additional projects. All appropriate staff agreed on their proposed budget and any further expenditure had to be agreed by the finance committee or full Trustee board dependent on the amount. The Trustees have prepared and agreed on budgets for 2024.

# **Yeovil Community Church**

## **Trustees' Report (continued)**

### **Statement of Trustees' Responsibilities**

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

The law applicable to charities 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping 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, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 7 May 2024 and signed on its behalf by:

.....  
R D Brazier  
Chairman

.....  
R Hoyles  
Trustee

## **Yeovil Community Church**

### **Independent Auditor's Report to the Trustees of Yeovil Community Church**

#### **Opinion**

We have audited the financial statements of Yeovil Community Church (the 'charity') for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Yeovil Community Church**

### **Independent Auditor's Report to the Trustees of Yeovil Community Church (continued)**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor Responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the nature of the industry and sector, including the legal and regulatory framework that the charity operates in and how the charity is complying with the legal and regulatory framework;

## **Yeovil Community Church**

### **Independent Auditor's Report to the Trustees of Yeovil Community Church (continued)**

- inquired of management, and those charged with governance, about their own identification and assessment of the risks or irregularities, including known and actual, suspected or alleged instances of fraud;
- discussed matters about non-compliance with laws and regulations and how fraud might occur including assessment of how and where the financial statements may be susceptible to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....  
Robert Cadwallader  
For and on behalf of Milsted Langdon LLP, Statutory Auditor  
Motivo House  
Alvington  
Yeovil  
Somerset  
BA20 2FG

16 May 2024

Milsted Langdon LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## Yeovil Community Church

### Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £ (As restated)
<b>Income and Endowments from:</b>					
Donations and legacies	3	256,628	33,856	290,484	265,221
Charitable activities	4	435,733	386,666	822,399	797,975
Other trading activities	5	859	20	879	10,776
Investment income	6	262	-	262	411
Government grants	7	-	-	-	2,667
Total income		<u>693,482</u>	<u>420,542</u>	<u>1,114,024</u>	<u>1,077,050</u>
<b>Expenditure on:</b>					
Raising funds	8	(624)	-	(624)	(12,094)
Charitable activities	9	<u>(663,593)</u>	<u>(518,894)</u>	<u>(1,182,487)</u>	<u>(1,088,870)</u>
Total expenditure		<u>(664,217)</u>	<u>(518,894)</u>	<u>(1,183,111)</u>	<u>(1,100,964)</u>
Net income/(expenditure)		<u>29,265</u>	<u>(98,352)</u>	<u>(69,087)</u>	<u>(23,914)</u>
Net movement in funds		29,265	(98,352)	(69,087)	(23,914)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,031,626</u>	<u>410,380</u>	<u>1,442,006</u>	<u>1,465,920</u>
Total funds carried forward	21	<u>1,060,891</u>	<u>312,028</u>	<u>1,372,919</u>	<u>1,442,006</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 21.

**Yeovil Community Church**  
**(Registration number: 1170106)**  
**Balance Sheet as at 31 December 2023**

	Note	2023 £	2022 £ (As restated)
<b>Fixed assets</b>			
Tangible assets	14	963,383	977,643
<b>Current assets</b>			
Stocks	15	500	500
Debtors	16	68,792	68,475
Cash at bank and in hand	17	409,564	466,689
		<u>478,856</u>	<u>535,664</u>
<b>Creditors: Amounts falling due within one year</b>	18	<u>(69,320)</u>	<u>(71,301)</u>
<b>Net current assets</b>		<u>409,536</u>	<u>464,363</u>
<b>Net assets</b>		<u>1,372,919</u>	<u>1,442,006</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	21	312,028	410,380
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>1,060,891</u>	<u>1,031,626</u>
<b>Total funds</b>	21	<u>1,372,919</u>	<u>1,442,006</u>

The financial statements on pages 12 to 31 were approved by the trustees, and authorised for issue on 7 May 2024 and signed on their behalf by:

.....  
R D Brazier  
Chairman

.....  
R Hoyles  
Trustee

## Yeovil Community Church

### Cash Flow Statement for the Year Ended 31 December 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash expenditure		<u>(69,087)</u>	<u>(23,914)</u>
<b>Adjustments to cash flows from non-cash items</b>			
Depreciation	14	35,614	44,127
Investment income	6	(262)	(411)
Profit/(loss) on disposal of tangible fixed assets		<u>(89)</u>	<u>6,191</u>
		<u>35,263</u>	<u>49,907</u>
		(33,824)	25,993
<b>Working capital adjustments</b>			
(Increase)/decrease in debtors	16	(317)	12,520
(Decrease)/increase in creditors	18	(12,777)	14,866
Increase in deferred income		<u>10,796</u>	<u>-</u>
Net cash flows from operating activities		<u>(36,122)</u>	<u>53,379</u>
<b>Cash flows from investing activities</b>			
Interest receivable and similar income	6	262	411
Purchase of tangible fixed assets	14	(22,340)	(99,145)
Sale of tangible fixed assets		<u>1,075</u>	<u>253</u>
Net cash flows from investing activities		<u>(21,003)</u>	<u>(98,481)</u>
Net decrease in cash and cash equivalents		(57,125)	(45,102)
Cash and cash equivalents at 1 January		<u>466,689</u>	<u>511,791</u>
Cash and cash equivalents at 31 December		<u><u>409,564</u></u>	<u><u>466,689</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 15 to 31 form an integral part of these financial statements.



# **Yeovil Community Church**

## **Notes to the Financial Statements for the Year Ended 31 December 2023**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

Yeovil Community Church meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees have reviewed the charity's operations and regularly monitor the charity's financial commitments, cash reserves, margins and overheads to ensure the future of the charity. Accordingly, they continue to adopt the going concern basis in preparing the report of the trustees and financial statements.

#### **Judgements and key sources of uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### **Donations and legacies**

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### **Deferred income**

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### **Gifts in kind**

Gifts in kind are included in the accounts at the market value i.e the amount the charity would have paid at the date they were gifted.

## **Yeovil Community Church**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### ***Investment income***

Investment income includes bank interest and is included when receivable.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grant income is recognised on a receivable basis. Where a restriction is placed on the use of the grant, the amount of the grant is included in restricted funds. Grants that are receivable as compensation for expenses or losses already incurred or for purposes of giving immediate financial support to entity with no future related costs are recognised in income in the period in which it became receivable.

#### **Irrecoverable VAT**

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

## **Yeovil Community Church**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold Land and Buildings	over 50 years, land nil
Equipment, Kitchen equipment and Machinery	25% reducing balance and over 3 years
Motor vehicles	over 4 years

#### **Stock**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Yeovil Community Church**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight-line basis over the period of the lease.

#### **Pensions and other post retirement obligations**

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

#### **Financial instruments**

##### ***Recognition and measurement***

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and financial liabilities of the charity and their measurement basis are as follows;

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank - is classified as a basic financial instrument and is measured at face value.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 2 Prior period adjustments

The trustees have determined that the Y4F contingency fund was erroneously classified as a restricted fund. Since there are and were no restrictions placed on these monies by the grant funder, they have been reclassified from restricted to designated funds.

This has resulted in an increase in designated funds of £70,308 at 31 December 2023 and 2022 and a decrease in restricted funds of £70,308 at those dates.

#### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Worship	256,628	3,793	260,421	250,352
Y4F income	-	29,558	29,558	14,869
Legacies	-	505	505	-
	256,628	33,856	290,484	265,221

£256,628 (2022 - £250,179) of the income above was attributable to unrestricted funds and £33,856 (2022 - £15,042) attributable to restricted funds.

#### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £(As restated)
Y4F income	-	581,400	581,400	573,200
Coffee shop	85,198	-	85,198	60,533
Activities with Church family	23,257	763	24,020	17,515
Other activities	55,850	-	55,850	84,027
Other grants	17,000	58,931	75,931	62,700
Contributions to core funding	254,428	(254,428)	-	-
	435,733	386,666	822,399	797,975

£435,733 (2022 - £452,732) of the income above was attributable to unrestricted funds and £386,666 (2022 - £345,243) attributable to restricted funds.

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 5 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2022 £
Events income;				
Other events income	859	20	879	10,776
	<u>859</u>	<u>20</u>	<u>879</u>	<u>10,776</u>

£859 (2022 - £5,006) of the income above was attributable to unrestricted funds and £20 (2022 - £5,770) attributable to restricted funds.

#### 6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable	262	262	411
	<u>262</u>	<u>262</u>	<u>411</u>

All of the income above was attributable to unrestricted funds in 2023 and 2022.

#### 7 Government grants

	Total 2023 £	Total 2022 £
Coronavirus business support grants	-	2,667
Government grants	-	2,667
	<u>-</u>	<u>5,334</u>

All of the income above was attributable to unrestricted funds in 2023 and 2022.

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 8 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Marketing and publicity	624	624	12,094

£624 (2022 - £5,782) of the income above was attributable to unrestricted funds and £Nil (2022 - £6,312) attributable to restricted funds.

#### 9 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Worship		-	41,942	5,141	47,083	41,839
Y4F costs		-	213	494,747	494,960	385,756
Operational activities		-	323,643	3,822	327,465	383,701
Coffee shop		-	94,217	40	94,257	85,550
Activities with Church family		-	133,963	3,054	137,017	116,341
Allocated support costs	10	8,674	45,628	12,090	66,392	62,754
Governance costs	10	-	15,313	-	15,313	12,929
		8,674	654,919	518,894	1,182,487	1,088,870

£663,593 (2022 - £676,728) of the income above was attributable to unrestricted funds and £518,894 (2022 - £409,142) attributable to restricted funds.

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 10 Analysis of governance and support costs

##### Support costs

	Unrestricted funds Designated £	General £	Restricted funds £	Total 2023 £	Total 2022 £
Depreciation, amortisation and other similar costs	8,674	26,316	624	35,614	44,127
(Profit)/loss on disposal of tangible fixed assets	-	(89)	-	(89)	6,191
Consultancy fees	-	11,725	7,045	18,770	5,897
Legal and professional fees	-	984	2,862	3,846	-
Other resources expended	-	6,692	1,559	8,251	6,539
	<u>8,674</u>	<u>45,628</u>	<u>12,090</u>	<u>66,392</u>	<u>62,754</u>

##### Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	6,220	6,220	10,721
Other fees paid to auditors	9,093	9,093	2,700
Independent examiner fees			
Examination of the financial statements	-	-	(492)
	<u>15,313</u>	<u>15,313</u>	<u>12,929</u>

All of the expenditure above was attributable to unrestricted funds in 2023 and 2022.

#### 11 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Operating leases - other assets	14,520	9,248
Audit fees	6,220	10,721
Other non-audit services	9,093	2,700
Independent examiner fees	-	(492)
(Profit)/loss on disposal of tangible fixed assets	(89)	6,191
Depreciation of fixed assets	<u>35,614</u>	<u>44,127</u>



## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 12 Trustees remuneration and expenses

During the year the charity entered into the following transactions with trustees:

##### **K Hibbert**

£Nil (2022: £70) of expenses were reimbursed to K Hibbert during the year.

##### **R Hoyles**

£54 (2022: £Nil) of expenses were reimbursed to R Hoyles during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2022: £nil).

No trustees have received any other benefits from the charity during the year.

Related party transactions are disclosed in note 22.

#### 13 Staff costs

The aggregate payroll costs were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	707,592	641,320
Social security costs	49,774	46,667
Pension costs	26,728	23,353
	<u>784,094</u>	<u>711,340</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	<b>2023</b>	<b>2022</b>
	<b>No</b>	<b>No</b>
Leadership	6	5
Administration	4	6
Ministry	3	4
Coffee shop	3	7
Y4F	20	18
	<u>36</u>	<u>40</u>

The full time equivalent number of staff for the same period was 27 (2022: 27).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £165,545 (2022 - £170,616).

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 14 Tangible fixed assets

	Freehold land and buildings £	Equipment, kitchen equipment and machinery £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 January 2023	933,800	204,233	10,913	1,148,946
Additions	-	22,340	-	22,340
Disposals	-	(1,315)	-	(1,315)
At 31 December 2023	<u>933,800</u>	<u>225,258</u>	<u>10,913</u>	<u>1,169,971</u>
<b>Depreciation</b>				
At 1 January 2023	42,550	117,840	10,913	171,303
Charge for the year	8,674	26,940	-	35,614
Eliminated on disposals	-	(329)	-	(329)
At 31 December 2023	<u>51,224</u>	<u>144,451</u>	<u>10,913</u>	<u>206,588</u>
<b>Net book value</b>				
At 31 December 2023	<u>882,576</u>	<u>80,807</u>	<u>-</u>	<u>963,383</u>
At 31 December 2022	<u>891,250</u>	<u>86,393</u>	<u>-</u>	<u>977,643</u>

#### 15 Stock

	2023 £	2022 £
Stocks	<u>500</u>	<u>500</u>

#### 16 Debtors

	2023 £	2022 £
Trade debtors	48,780	48,252
Prepayments	4,809	4,413
Other debtors	<u>15,203</u>	<u>15,810</u>
	<u>68,792</u>	<u>68,475</u>

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 17 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	828	311
Cash at bank	408,736	466,378
	<u>409,564</u>	<u>466,689</u>

#### 18 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	15,938	15,922
Other taxation and social security	5,532	10,124
VAT payable	9,184	19,866
Other creditors	9,290	8,364
Accruals	18,580	17,025
Deferred income	10,796	-
	<u>69,320</u>	<u>71,301</u>

#### 19 Obligations under leases and hire purchase contracts

##### Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
<b>Land and buildings</b>		
Within one year	3,000	12,000
Between one and five years	-	18,000
	<u>3,000</u>	<u>30,000</u>

There is the option of a break clause each year. The lease of the office ceased in March 2024.

## **Yeovil Community Church**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### **20 Pension and other schemes**

##### **Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £26,728 (2022 - £23,353).

Contributions totalling £9,290 (2022 - £8,364) were payable to the scheme at the end of the year and are included in creditors.

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 21 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General fund	70,068	693,482	(655,543)	108,007
<i><b>Designated</b></i>				
Designated Building Fund	891,250	-	(8,674)	882,576
Contingency Fund	70,308	-	-	70,308
	<u>961,558</u>	<u>-</u>	<u>(8,674)</u>	<u>952,884</u>
<b>Total unrestricted funds</b>	<u>1,031,626</u>	<u>693,482</u>	<u>(664,217)</u>	<u>1,060,891</u>
<b>Restricted funds</b>				
Capital/Building Development Fund	97,053	-	(2,260)	94,793
Griffiths Legacy - Overseas Mission	32,904	-	(8,745)	24,159
Raise your words Y4F - Writers Group	3,313	-	(3,313)	-
Small Support Funds Y4F	10,281	-	(3,415)	6,866
Lottery Funding Homeless Project Y4F	29,682	23,008	(36,510)	16,180
Y4F General	176,842	249,636	(392,447)	34,031
Y4F Afghan Families	165	-	(165)	-
Y4F Intentional Peer Support	5,453	6,621	(12,074)	-
Y4F Resettlement	2,740	-	(2,740)	-
SCC ARAP	4,881	23,228	(10,254)	17,855
Short Term Gifts	-	4,468	(1,636)	2,832
Abri sustaining families	38,000	(4,357)	-	33,643
Charis	9,066	40,517	(45,335)	4,248
Y4F Continuation Fund	-	77,421	-	77,421
	<u>410,380</u>	<u>420,542</u>	<u>(518,894)</u>	<u>312,028</u>
<b>Total restricted funds</b>	<u>410,380</u>	<u>420,542</u>	<u>(518,894)</u>	<u>312,028</u>
<b>Total funds</b>	<u><u>1,442,006</u></u>	<u><u>1,114,024</u></u>	<u><u>(1,183,111)</u></u>	<u><u>1,372,919</u></u>

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Balance at 1 January 2022 £ (As restated)	Incoming resources £ (As restated)	Resources expended £	Transfers £	Balance at 31 December 2022 £ (As restated)
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General fund	120,628	683,779	(676,836)	(57,503)	70,068
<i><b>Designated</b></i>					
Designated Building Fund	842,564	-	(8,674)	57,360	891,250
Contingency Fund	43,092	27,216	-	-	70,308
	<u>885,656</u>	<u>27,216</u>	<u>(8,674)</u>	<u>57,360</u>	<u>961,558</u>
<b>Total unrestricted funds</b>	<u>1,006,284</u>	<u>710,995</u>	<u>(685,510)</u>	<u>(143)</u>	<u>1,031,626</u>
<b>Restricted</b>					
Capital/Building Development Fund	89,979	15,000	(7,926)	-	97,053
Griffiths Legacy - Overseas Mission	41,246	3,150	(11,492)	-	32,904
Raise your words Y4F - Writers Group	3,313	-	-	-	3,313
Small Support Funds Y4F	10,279	200	(198)	-	10,281
Lottery Funding Homeless Project Y4F	40,481	-	(10,799)	-	29,682
Y4F General	274,338	198,737	(296,233)	-	176,842
Y4F Afghan Families	-	250	(85)	-	165
Y4F Intentional Peer Support	-	8,512	(3,059)	-	5,453
Y4F Resettlement	-	12,055	(9,315)	-	2,740
SCC ARAP	-	28,350	(23,469)	-	4,881
Short Term Gifts	-	3,541	(3,684)	143	-
Abri sustaining families	-	38,000	-	-	38,000
Charis	-	58,260	(49,194)	-	9,066
	<u>459,636</u>	<u>366,055</u>	<u>(415,454)</u>	<u>143</u>	<u>410,380</u>
<b>Total restricted funds</b>	<u>459,636</u>	<u>366,055</u>	<u>(415,454)</u>	<u>143</u>	<u>410,380</u>
<b>Total funds</b>	<u>1,465,920</u>	<u>1,077,050</u>	<u>(1,100,964)</u>	<u>-</u>	<u>1,442,006</u>

## **Yeovil Community Church**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

The specific purposes for which the funds are to be applied are as follows:

The unrestricted general fund is available to be used at the trustee's discretion to further the objects of the charity.

Designated funds include unrestricted funds that have been ringfenced by the trustees for the purpose of maintaining a building fund. This equates to the net book value of assets purchased from designated income. Depreciation on these assets is written off annually against the designated funds.

In addition, there is a contingency fund. This is money that has been set aside to pay all wages and debts due should the charity fall into financial difficulty. This ensures the risk to the charity is reduced substantially. The trustees have made a transfer from restricted to designated funds as there were no restrictions placed by the grant provider.

Restricted funds 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.

The Capital/Building Development Fund of which a balance of £94,793 is restricted on spending for the development, improvement and potential expansion of the building.

The Griffiths Legacy of which a balance of £24,159 is restricted on spending for overseas mission trips as approved by the trustees.

The Raise your words Y4F - Writers Group, of which a balance of £Nil is restricted for spending on the writers group.

The Small support funds Y4F, of which a balance of £6,866 is restricted for spending on those in the community who require additional help with small or sundry items.

The Lottery Funding Homeless Project Y4F fund, of which a balance of £16,180 is restricted for spending on working with the Homeless community.

The Y4F general fund, of which a balance of £34,031 is ringfenced for Y4F, but the use within that is not determined. This is restricted for the enhancement of the programme. The Y4F contract in this format ceased on 31 March 2024. This is why the balance is substantially reduced in comparison to the balance held at the end of the previous financial year.

The Y4F Afghan Families fund, of which a balance of £Nil is restricted to subsidise additional items required, trips and necessities.

The Y4F International Peer Support fund, of which a balance of £Nil is restricted to support IPS group activities including swimming sessions.

The Y4F Resettlement fund, of which a balance of £Nil is restricted to support resettlement work including the initial set up of the Welcome Hub before the charity were engaged in a contract with Charis and subsidising trips/days out associated with the Welcome Hub.

## Yeovil Community Church

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

The SCC ARAP fund, of which a balance of £17,855 is restricted to support families in need in the local area.

The Short Term Gifts fund, relates to income and expenditure in relation to small gifts given by donors to spend for a specific purpose. The majority of this balance is capital and will reduce in line with our depreciation policy.

The Abri sustaining families fund, of which a balance of £33,643 is restricted to support families in need in the local area.

The Charis fund, of which a balance of £4,248 is restricted, is due to Charis being directly contracted by Somerset Council and the charity have engaged in a contract with them to run a Welcome Hub from the Gateway building.

Y4F Continuation fund - during 2023, we were informed that the Council were cutting our Y4F funding at the end of our contract to 31 March 2024. As an organisation, we knew that we wanted to continue supporting the most vulnerable in our community, so we announced the funding cuts and asked for our community to respond. This fund is a reflection of this response and allows us to continue our support. The delivery of the support may need to be adjusted based on the staff cuts and reduction in funding available, but this was accepted by all those who donated. We have seen incredible generosity in this response and we could not express how grateful we are to those who have contributed.

#### 22 Analysis of net assets between funds

	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total funds at 31 December 2023</b>
	<b>General</b>	<b>Designated</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	80,807	882,576	-	963,383
Current assets	96,520	70,380	312,028	478,928
Current liabilities	(69,320)	-	-	(69,320)
Total net assets	<u>108,007</u>	<u>952,956</u>	<u>312,028</u>	<u>1,372,991</u>

  

	<b>Unrestricted funds</b>		<b>Restricted funds</b>	<b>Total funds at 31 December 2022</b>
	<b>General</b>	<b>Designated</b>		
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	86,393	891,250	-	977,643
Current assets	54,976	70,308	410,380	535,664
Current liabilities	(71,301)	-	-	(71,301)
Total net assets	<u>70,068</u>	<u>961,558</u>	<u>410,380</u>	<u>1,442,006</u>



## **Yeovil Community Church**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### **23 Related party transactions**

During the year the charity made the following related party transactions:

Claire Hardy, who is the daughter of a trustee and daughter-in-law of another trustee, is married to Joseph Hardy. They are both employed by the Charity on salaries commensurate with their positions.

At the balance sheet date the amount due to/from them was £Nil (2022 - £Nil).

Jo Nichols is the daughter of a trustee and is employed by the Charity on a salary commensurate with her position.

At the balance sheet date the amount due to/from her was £Nil (2022 - £Nil).

Lisa Collins, whose husband is a trustee, is employed by the Charity.

At the balance sheet date the amount due to/from her was £Nil (2022 - £Nil).

During the year, 1 trustee (2022 - Nil) made a donation to the charity of £25,000 (2022 - £Nil).

#### **Yeovil Community Church Trust**

The Charity is connected to the Yeovil Community Church Trust which has trustees and certain objects in common. The trustees in common are as follows:  
K Hibbert and M Nichols.

The Charity was removed from the register on 30 March 2023.

At the balance sheet date the amount due to/from Yeovil Community Church Trust was £Nil (2022 - £Nil).

#### **Revolution Audio**

During the year, the Charity paid £4,082 (2022 - £23,771) to Revolution Audio for equipment hire which is a business run by Malcolm Nichols' son.

At the balance sheet date the amount due to/from Revolution Audio was £Nil (2022 - £Nil).

#### **Yeovil Christian Support Trust**

During the year, the Charity received a £50,000 donation (2022 - £Nil) from and paid £314 (2022 - £2,250) of expenses to Yeovil Christian Support Trust. One of the trustees of Yeovil Christian Support Trust is married to Karen Hibbert.

At the balance sheet date the amount due to/from Yeovil Christian Support Trust was £Nil (2022 - £Nil).