

Yeovil Day Centre and Community Meals Service

England & Wales · Charity number 258663

Details

Other names THE YEOVIL DAY CENTRE SOCIETY

Status Registered

Legal form Other

Registered 1969-10-27

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

Contact

Address Yeovil Day Centre
20 South Street
Yeovil
Somerset
BA20 1QE

Phone 01935 422243

Website www.southstreetcentre.info

Activities

Objects: TO IMPROVE THE CONDITONS OF LIFE OF THE AGED AND DISABLED PERSONS RESIDENT IN THE BOROUGH OF YEOVIL AND ITS NEIGHBOURHOOD AND FOR THIS PURPOSE TO PROVIDE A CENTRE AT WHICH RECREATIONS AND CATERING FACILITES MAY BE MADE AVAILABLE.

Activities: To provide social day care to the elderly and infirm within Yeovil through the provision of hot meals and social activities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** THE BOROUGH OF YEOVIL AND ITS NEIGHBOURHOOD
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£214,684	£190,982	-	-
2024-03-31	£105,338	£111,041	-	-
2023-03-31	£94,036	£92,621	-	-
2022-03-31	£94,066	£87,267	-	-
2021-03-31	£103,447	£84,146	-	-

Trustees

Name	Role	Appointed
MARK PORTER	Chair	
Russell Lee		2025-04-01
Stephen Robert Farnham		2018-01-17

Yeovil Day Centre and Community Meals Service

England & Wales - Charity number 258663

Accounts

Yeovil Day Centre and Community Meals Service

Annual Report and Financial Statements

For the Year Ended 31 March 2025

Charity Registered in England and Wales Number: 258663

Yeovil Day Centre and Community Meals Service

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For the Year Ended 31 March 2025

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Yeovil Day Centre and Community Meals Service

Reference and Administrative Details

For the Year Ended 31 March 2025

Trustees

M Porter
S Farnham
R Lee

Management Committee

M Porter (Chairman)
S Farnham
R Lee
A Heylar
P Mitchell (Centre Manager)
S Aelberry (Treasurer)

Principal Office

Yeovil Day Centre
20 South Street
Yeovil
Somerset
BA20 1QE

Independent Examiner

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds TSB
9 High Street
Yeovil
Somerset
BA20 1RN

Solicitors

Porter Dodson
Telford House
The Park
Yeovil
Somerset
BA20 1DY

Yeovil Day Centre and Community Meals Service

Trustees' Report

For the Year Ended 31 March 2025

The Trustees have pleasure in presenting the annual report and the financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution and the Charities Act 2011.

The provisions of Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Constitution

Yeovil Day Centre and Community Meals Service is a registered charity in England and Wales, charity number 258663. The charity's principal office is 20 South Street, Yeovil, Somerset, BA20 1QE. It is governed by its Constitution dated 13 October 1969, which was amended on 1 April 2024.

On 1 April 2024, Yeovil Community Meals Service (charity number 1164612), merged into Yeovil Day Centre Society.

The name of the charity was changed on 1 April 2024 from Yeovil Day Centre Society to Yeovil Day Centre and Community Meals Service.

Recruitment and Appointment of Trustees

Appointment of Board members ("Trustees" for Charity legislation purposes) is governed by the Constitution of the charity. The Trustees are authorised to co-opt new members on to the Board to fill vacancies in order to ensure adequate representation and diversity.

The following people were the Trustees of the charity during the year:

M Porter

S Farnham

R Lee (Appointed 01/04/2024)

The Trustees administer the charity through a management committee with the appointment of a full-time manager to manage the day to day operations. The management committee meets quarterly to oversee the day to day operations of the charity.

The management committee who served during the year were:

M Porter (Chair)

S Farnham

R Lee

A Helyar

P Mitchell (Centre Manager)

S Aelberry (Treasurer)

Yeovil Day Centre and Community Meals Service

Trustees' Report

For the Year Ended 31 March 2025

OBJECTS AND ACTIVITIES

Charity objects

The objects of the charity are to improve the conditions of life of the aged and disabled persons resident in the Borough of Yeovil and its neighbourhood and for this purpose to provide a centre at which recreations and catering facilities may be made available.

In practice this is carried out through the operation of Yeovil Day Centre which provides hot meals and activities for those who need it.

The Day Centre opened its doors on 1 June 1970. In 1975, an appeal fund was set up to finance the extension to the building, which was completed and opened in 1976. The extension together with the building (the freehold of which is now owned by the Society) form the integrated block from which the Centre now operates.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit. Public benefit is carried out through the activity that the charity undertakes.

ACHEIVEMENTS AND PERFORMANCE

Review of activities

The Day Centre provides a two course hot meal at a minimum cost to each member based on freshly prepared and cooked local ingredients.

The Day Centre previously provided day care to its members together with various activities which have developed a community in which those attending have an active social life. Some of the members were referred to give their home carers a break. The centre has sadly been closed to the members since March 2020 to prevent the risks associated with the Covid 19 pandemic. Numbers attending had been dropping so the decision was taken to prioritise the focus on the Meal delivery service.

The society holds a range of functions throughout the year, attended by various guests. The university of the 3rd Age still hire rooms and are an active contributor to the centre.

The charity prepares and delivers a meal service to its members who may be elderly and infirm. The charity has delivered over 36000 meals in the annual period.

The charity would be unable to deliver meals at the cost that is provided without the support of some local supermarkets, for which we are extremely grateful being part of the Fairshare surplus food scheme. Particular thanks go to Marks & Spencer, Morrisons and Lidl in Yeovil. Their support is enabling the charity to begin to provide food packages to meal users and the local homeless community. Surplus supermarket food is collected daily and we use what we can to support the cost of the meal service. The products that cannot be used such as ready meals and pastries are made available to the homeless each weekday morning between the hours of 8am to 10am and on alternate Sunday mornings between 10am – 12 noon. The produce is laid out in food categories and the users can select a carrier bag full from the products available. We have seen a significant growth in the number of people attending and this has proved to be a service that we need to continue. The trustees are looking for volunteers to be able to staff this service in order to make it cost neutral to the charity as at present it is being delivered by paid staff.

The Trustees would also like to thank the organisations that continue to make annual donations which has effectively created the surplus seen this year. Without their support we would be faced with increasing costs to our service users which would create financial challenges to our elderly users.

Yeovil Day Centre and Community Meals Service

Trustees' Report

For the Year Ended 31 March 2025

FINANCIAL REVIEW

Financial Position

As noted elsewhere in this document, these accounts have been prepared using merger accounting, therefore combining the results of the merged entities into a singular result for the charity for the current and comparative year.

For the year ending 31 March 2025, the combined charity generated income of £214,684, all unrestricted (2024: £201,670, all unrestricted). Expenditure was £190,982, all unrestricted (2024: £195,137, all unrestricted). This therefore left an unrestricted surplus for the year of £23,702 (2024: £6,533). A full breakdown of the split for the prior year between merged entities is available in note 14 to the accounts.

At the balance sheet date total unrestricted reserves were £444,153 (2024: £420,451).

The charity maintains a cash balance of £348,583 (2024: £332,264) and has net current assets of £341,755 (2024: £317,628). Total net assets are £444,153 (2024: £420,451).

Reserves

The charity's free reserves at the year end totalled £331,775. These reserves are held to meet the future demands of the charity's services and to improve and expand those services within Somerset. The Trustees have designated £10,000 for replacement and development and it is anticipated that this will be used within the next few years.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure 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 judgments and accounting 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 maintaining proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by the Trustees on 19 January 2026 and signed on their behalf by:

M Porter – Trustee

S Farnham – Trustee

Yeovil Day Centre and Community Meals Service
Independent Examiners' Report to the Trustees
For the Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Yeovil Day Centre and Community Meals Service ("the charity") for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 this report in order to enable a proper understanding of the accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA for
and on behalf of Albert Goodman LLP
Chartered Accountants

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 22 January 2026

Yeovil Day Centre and Community Meals Service

Statement of Financial Activities

For the Year Ended 31 March 2025

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £
Income from:							
Donations and legacies	2	6,657	-	6,657	7,713	-	7,713
Charitable activities	3	191,226	-	191,226	179,641	-	179,641
Other trading activities	4	9,640	-	9,640	8,873	-	8,873
Investment income	5	7,161	-	7,161	5,443	-	5,443
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		214,684	-	214,684	201,670	-	201,670
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:							
Charitable activities	6	(190,982)	-	(190,982)	(195,137)	-	(195,137)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		(190,982)	-	(190,982)	(195,137)	-	(195,137)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income & net movement in funds		23,702	-	23,702	6,533	-	6,533
Reconciliation of funds:							
Total funds brought forward	12	420,451	-	420,451	413,918	-	413,918
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	12	444,153	-	444,153	420,451	-	420,451
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Yeovil Day Centre and Community Meals Service

Balance Sheet

As at 31 March 2025

	Notes	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	9		102,378		102,823
Current assets					
Stock		1,700		1,700	
Debtors	10	1,831		1,071	
Cash at bank and in hand		348,583		332,264	
		<u>352,114</u>		<u>335,035</u>	
Creditors					
Amounts falling due within one year	11	(10,339)		(17,407)	
		<u></u>		<u></u>	
Net current assets			<u>341,775</u>		<u>317,628</u>
Net assets			<u>444,153</u>		<u>420,451</u>
The funds of the charity					
Unrestricted funds:					
Designated funds	12		10,000		10,000
General funds	12		434,153		410,451
			<u>444,153</u>		<u>420,451</u>
Total charity funds			<u>444,153</u>		<u>420,451</u>

Approved by the Trustees on 19 January 2026 and signed on their behalf by:

M Porter

Trustee

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2025

1 Accounting Policies

1.1 General information and basis of accounting

Yeovil Day Centre and Community Meals Service is an unincorporated charity governed by its Constitution. The address of the principal office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-4.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Merger disclosure

On 1 April 2024, Yeovil Community Meals Service (charity number 1164612), merged into Yeovil Day Centre Society.

The name of the charity was changed on 1 April 2024 from Yeovil Day Centre Society to Yeovil Day Centre and Community Meals Service.

The financial statements have been prepared using charity merger accounting under section 27 of the Charities SORP and have been presented as if it had always been one entity. In order to apply this, the assets and liabilities of both entities have been retained at carrying value and not restated and comparatives have been adjusted accordingly. Please see note 14 for more details.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Income from grants and donations is recognised at the point at which the amount is unconditionally due.

Income from charitable activities relates to the sale of meals and day centre fees and is recognised when the service is delivered.

Income from other trading activities is primarily rental income and is recognised at the date of supply.

1.4 Donated services

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

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

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2025

1.6 **Stock**

Stock is valued at the lower of cost and net realisable value.

1.7 **Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- No depreciation as the building is maintained in a good state of repair
Fixtures, fitting and equipment	- 20% straight line

1.8 **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.9 **Taxation**

Yeovil Day Centre and Community Meals Service is a registered charity and is therefore not liable to taxation to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable and is therefore included in the relevant costs in the Statement of Financial Activities.

1.10 **Fund accounting**

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs as appropriate.

1.11 **Financial instruments**

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.

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 basic 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.

1.12 **Going Concern**

The Trustees have reviewed the position of the charity and considered events during the year and since the year end that may have an impact on the charity's ability to continue to operate. No such events have been identified and there are no material uncertainties about the charity's ability to continue. As such, the accounts have been prepared on the basis that the charity is a going concern.

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2025

1.13 Change in accounting estimates

As a result of the application of merger accounting, accounting policies for the combining entities have been aligned. This has resulted in an adjustment to depreciation rates as follows:

	<u>Previous rate</u>	<u>Adjusted rate</u>
Fixtures, fittings and equipment	25% written down value	20% straight line

In line with accounting standards, this adjustment has not been applied retrospectively, and it has not resulted in a material impact on the financial statements.

2 Income from donations and legacies

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £
Donations	6,657	-	6,657	7,713	-	7,713
	<u>6,657</u>	<u>-</u>	<u>6,657</u>	<u>7,713</u>	<u>-</u>	<u>7,713</u>

3 Income from charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £
Preparation of meals	191,226	-	191,226	179,641	-	179,641
	<u>191,226</u>	<u>-</u>	<u>191,226</u>	<u>179,641</u>	<u>-</u>	<u>179,641</u>

4 Income from other trading activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £
Room hire	9,640	-	9,640	8,873	-	8,873
	<u>9,640</u>	<u>-</u>	<u>9,640</u>	<u>8,873</u>	<u>-</u>	<u>8,873</u>

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2025

5 Investment income

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £
Bank interest	7,161	-	7,161	5,443	-	5,443
	<u>7,161</u>	<u>-</u>	<u>7,161</u>	<u>5,443</u>	<u>-</u>	<u>5,443</u>

6 Expenditure on charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £
Meal delivery charges	32,110	-	32,110	29,671	-	29,671
Food purchases	40,760	-	40,760	41,571	-	41,571
Wages and salaries	79,616	-	79,616	83,933	-	83,933
Insurance	2,379	-	2,379	2,508	-	2,508
Telephone and internet	586	-	586	511	-	511
Light, heat and power	15,664	-	15,664	14,212	-	14,212
Water	4,378	-	4,378	3,927	-	3,927
Repairs and renewals	9,377	-	9,377	6,382	-	6,382
Management fees	-	-	-	1,001	-	1,001
Printing and stationery	-	-	-	504	-	504
Cleaning and laundry	288	-	288	461	-	461
Accountancy	996	-	996	1,613	-	1,613
Independent examination fees	750	-	750	1,350	-	1,350
Advertising and marketing	-	-	-	1,755	-	1,755
Sundry expenses	1,296	-	1,296	1,628	-	1,628
Depreciation	445	-	445	239	-	239
Bank charges	1,551	-	1,551	3,019	-	3,019
Motor expenses	296	-	296	266	-	266
IT software	322	-	322	306	-	306
Staff training	168	-	168	20	-	20
Donations	-	-	-	260	-	260
	<u>190,982</u>	<u>-</u>	<u>190,982</u>	<u>195,137</u>	<u>-</u>	<u>195,137</u>

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements
For the Year Ended 31 March 2025

7 Wages and salaries

	2025 £	2024 £
Wages and salaries	77,978	83,089
Employers National Insurance	387	-
Pension costs	1,251	844
	<u>79,616</u>	<u>83,933</u>

No individual employee was paid over £60,000 (2024 – None paid over £60,000).

There were 5 employees during the year (2024 – 5).

The centre manager is considered the only key management personnel. Total employee benefits of the key management personnel were £12,975 (2024 - £11,908).

8 Related parties

The trustees (or any persons connected with them) did not receive any remuneration during the year (2024 - none), and there were no related party transactions (2024 – none).

9 Tangible fixed assets

	Land and buildings		
	Freehold	Equipment	Total
Cost			
At 1 April 2024	102,378	79,101	181,479
Additions	-	-	-
	<u>102,378</u>	<u>79,101</u>	<u>181,479</u>
At 31 March 2025	102,378	79,101	181,479
	<u>102,378</u>	<u>79,101</u>	<u>181,479</u>
Depreciation			
At 1 April 2024	-	78,656	78,656
Charge in year	-	445	445
	<u>-</u>	<u>79,101</u>	<u>79,101</u>
At 31 March 2025	-	79,101	79,101
	<u>-</u>	<u>79,101</u>	<u>79,101</u>
Net book value			
At 31 March 2025	102,378	-	102,378
	<u>102,378</u>	<u>-</u>	<u>102,378</u>
At 31 March 2024	102,378	445	102,823
	<u>102,378</u>	<u>445</u>	<u>102,823</u>

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2025

10 Debtors		2025 £	2024 £		
Prepayments		1,831	1,071		
		<u>1,831</u>	<u>1,071</u>		
		<u><u>1,831</u></u>	<u><u>1,071</u></u>		
11 Creditors: Amounts falling due within one year		2025 £	2024 £		
VAT		8,166	8,112		
Accruals		2173	9,295		
		<u>10,339</u>	<u>17,407</u>		
		<u><u>10,339</u></u>	<u><u>17,407</u></u>		
12 Statement of funds – 2025		Balance 01.04.24 £	Income £	Expenditure £	Balance 31.03.25 £
Unrestricted funds					
General funds		410,451	214,684	(190,982)	434,153
Designated fund		10,000	-	-	10,000
		<u>420,451</u>	<u>214,684</u>	<u>(190,982)</u>	<u>444,153</u>
Total unrestricted funds		<u><u>420,451</u></u>	<u><u>214,684</u></u>	<u><u>(190,982)</u></u>	<u><u>444,153</u></u>
Statement of funds – 2024		Balance 01.04.23 £	Income £	Expenditure £	Balance 31.03.24 £
Unrestricted funds					
General funds		403,918	201,670	(195,137)	410,451
Designated fund		10,000	-	-	10,000
		<u>413,918</u>	<u>201,670</u>	<u>(195,137)</u>	<u>420,451</u>
Total unrestricted funds		<u><u>413,918</u></u>	<u><u>201,670</u></u>	<u><u>(195,137)</u></u>	<u><u>420,451</u></u>

- The designated fund is held by the charity for replacement and development of equipment.

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2025

13 Analysis of net assets between funds

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2025 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £
Tangible assets	102,378	-	102,712	102,823	-	102,823
Net current assets	341,775	-	341,775	317,628	-	317,628
	<u>444,153</u>	<u>-</u>	<u>444,153</u>	<u>420,451</u>	<u>-</u>	<u>420,451</u>

14 Merger disclosures

On 1 April 2024, Yeovil Community Meals Service (charity number 1164612), merged into Yeovil Day Centre Society.

The name of the charity was changed on 1 April 2024 from Yeovil Day Centre Society to Yeovil Day Centre and Community Meals Service.

These accounts present the combined entity as if it had always been one entity.

For the year ended 31 March 2025, there are no principal SOFA components to disclose as the entity was operated as one for the entirety of the year. The results reported are therefore the results of the combined entity post-merger.

Analysis of principal SOFA components – 2024

	Yeovil Day Centre £	Yeovil Community Meals £	Removed on consolidation £	Combined Total £
Total income	105,338	179,641	(83,309)	201,670
Total expenditure	(111,041)	(167,405)	83,309	195,137
Net movement in funds	<u>(5,703)</u>	<u>12,236</u>	<u>-</u>	<u>6,533</u>
Total funds brought forward	351,745	62,173	-	413,918
Total funds carried forward	<u>346,042</u>	<u>74,409</u>	<u>-</u>	<u>420,451</u>

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2025

14 Merger disclosures (continued)

Analysis of net assets at date of merger

	Yeovil Day Centre £	Yeovil Community Meals £	Combined Total £
Net assets	346,042	74,409	420,451
Represented by:			
General unrestricted funds	336,042	74,409	410,451
Designated funds	10,000	-	10,000
Total funds	346,042	74,409	420,451

Significant adjustments as a result of the merger

As a result of the merger, accounting policies have been aligned.

This has resulted in the depreciation rate for all classes of assets being amended. This has not resulted in any material adjustment to the figures and is treated as a change in accounting policy. Please see accounting policy 1.13 for more detail.

Yeovil Day Centre and Community Meals Service

England & Wales - Charity number 258663

Accounts

Yeovil Day Centre and Community Meals Service

Annual Report and Financial Statements

For the Year Ended 31 March 2024

Charity Registered in England and Wales Number: 258663

Yeovil Day Centre and Community Meals Service

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Yeovil Day Centre and Community Meals Service

Reference and Administrative Details

For the Year Ended 31 March 2024

Trustees

M Porter
S Farnham

Management Committee

M Porter (Chairman)
S Farnham
P Mitchell (Centre Manager)

Principal Office

Yeovil Day Centre
20 South Street
Yeovil
Somerset
BA20 1QE

Independent Examiner

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds TSB
9 High Street
Yeovil
Somerset
BA20 1RN

Solicitors

Porter Dodson
Telford House
The Park
Yeovil
Somerset
BA20 1DY

Yeovil Day Centre and Community Meals Service

Trustees' Report

For the Year Ended 31 March 2024

The Trustees have pleasure in presenting the annual report and the financial statements for the year ended 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution and the Charities Act 2011.

The provisions of Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Constitution

Yeovil Day Centre and Community Meals Service is a registered charity in England and Wales, charity number 258663. The charity's principal office is 20 South Street, Yeovil, Somerset, BA20 1QE. It is governed by its Constitution dated 13 October 1969, which was amended on 1 April 2024. The name of the charity was changed on 1 April 2024 from Yeovil Day Centre Society to Yeovil Day Centre and Community Meals Service.

Recruitment and Appointment of Trustees

Appointment of Board members ("Trustees" for Charity legislation purposes) is governed by the Constitution of the charity. The Trustees are authorised to co-opt new members on to the Board to fill vacancies in order to ensure adequate representation and diversity.

The following people were the Trustees of the charity during the year:

M Porter
S Farnham

The Trustees administer the charity through a management committee with the appointment of a full-time manager to manage the day to day operations. The management committee meets quarterly to oversee the day to day operations of the charity.

The management committee who served during the year were:

M Porter (Chair)
S Farnham
P Mitchell (Centre Manager)

OBJECTS AND ACTIVITIES

Charity objects

The objects of the charity are to improve the conditions of life of the aged and disabled persons resident in the Borough of Yeovil and its neighbourhood and for this purpose to provide a centre at which recreations and catering facilities may be made available.

In practice this is carried out through the operation of Yeovil Day Centre which provides hot meals and activities for those who need it.

The Day Centre opened its doors on 1 June 1970. In 1975, an appeal fund was set up to finance the extension to the building, which was completed and opened in 1976. The extension together with the building (the freehold of which is now owned by the Society) form the integrated block from which the Centre now operates.

Yeovil Day Centre and Community Meals Service

Trustees' Report

For the Year Ended 31 March 2024

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit. Public benefit is carried out through the activity that the charity undertakes.

ACHEIVEMENTS AND PERFORMANCE

Review of activities

The Day Centre provides a two course hot meal at a minimum cost to each member based on freshly prepared and cooked local ingredients.

The Day Centre previously provided day care to its members together with various activities which have developed a community in which those attending have an active social life. Some of the members were referred to give their home carers a break. The centre has sadly been closed to the members since March 2020 to prevent the risks associated with the Covid 19 pandemic.

The society holds a range of functions throughout the year, attended by various guests.

The university of the 3rd Age still hire rooms having only restarted their meetings since July 2021. The loss of this rental income has created a gap of £10,000 to our earnings.

The charity still prepares and supplies a meal service to Yeovil Community Meals, who collect the prepared food from the centre and deliver to the elderly and infirm.

The charity would be unable to deliver meals at the cost that is provided without the support of some local supermarkets, for which we are extremely grateful. Particular thanks go to Marks & Spencer, Nandos, Morrisons and Lidl in Yeovil. Their support is enabling the charity to begin to provide food packages to meal users and the local homeless community. Surplus supermarket food is collected daily and we use what we can to support the cost of the meal service. The products that cannot be used such as ready meals and pastries are made available to the homeless each weekday morning between the hours of 8am to 10am and between 10am – 12 noon on a Sunday. The produce is laid out in food categories and the users can select a carrier bag full from the products available. We have seen a significant growth in the number of people attending and this has proved to be a service that we need to continue. The trustees are looking for volunteers to be able to staff this service in order to make it cost neutral to the charity as at present it is being delivered by paid staff.

The Trustees would also like to thank the organisations that continue to make annual donations which has effectively created the surplus seen this year. Without their support we would be faced with increasing costs to our service users which would create financial challenges to our elderly users.

FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £105,338 (2023: £94,036).

A deficit of £5,703 was made in the year (2023: surplus of £1,415). At the balance sheet date total unrestricted reserves were £346,042 (2023: £351,745).

The charity maintains a cash balance of £244,855 (2023: £247,458) and has net current assets of £243,251 (2023: £248,747). Total net assets are £346,042 (2023: £351,745).

Yeovil Day Centre and Community Meals Service

Trustees' Report

For the Year Ended 31 March 2024

Reserves

The charity's free reserves at the year end totalled £233,251. These reserves are held to meet the future demands of the charity's services and to improve and expand those services within Somerset. The Trustees have designated £10,000 for replacement and development and it is anticipated that this will be used within the next few years.

FUTURE PLANS

On 1 April 2024, the charity merged with Yeovil Community Meals Service (charity registered in England and Wales number 1164612), with the aim of creating a more joined up service for members. The charity was also renamed at this point.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure 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 judgments and accounting 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 maintaining proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by the Trustees on 28/01/2025 and signed on their behalf by:

M Porter – Trustee

S Farnham – Trustee

Yeovil Day Centre and Community Meals Service

Independent Examiners' Report to the Trustees

For the Year Ended 31 March 2024

I report to the trustees on my examination of the accounts of Yeovil Day Centre and Community Meals Service ("the charity") for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 this report in order to enable a proper understanding of the accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA
for and on behalf of Albert Goodman LLP
Chartered Accountants

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 29/01/2025

Yeovil Day Centre and Community Meals Service

Statement of Financial Activities

For the Year Ended 31 March 2024

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £
Income from:							
Donations and legacies	2	7,713	-	7,713	4,080	-	4,080
Charitable activities	3	83,309	-	83,309	82,562	-	82,562
Other trading activities	4	8,873	-	8,873	6,958	-	6,958
Investment income	5	5,443	-	5,443	436	-	436
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income		105,338	-	105,338	94,036	-	94,036
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:							
Charitable activities	6	(111,041)	-	(111,041)	(92,621)	-	(92,621)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		(111,041)	-	(111,041)	(92,621)	-	(92,621)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income & net movement in funds		(5,703)	-	(5,703)	1,415	-	1,415
Reconciliation of funds:							
Total funds brought forward	12	351,745	-	351,745	350,330	-	350,330
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	12	346,042	-	346,042	351,745	-	351,745
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Yeovil Day Centre and Community Meals Service

Balance Sheet

As at 31 March 2024

	Notes	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	9		102,791		102,998
Current assets					
Stock		1,700		1,700	
Debtors	10	1,071		1,010	
Cash at bank and in hand		248,805		247,458	
		<u>251,576</u>		<u>250,168</u>	
Creditors					
Amounts falling due within one year	11	(8,325)		(1,421)	
		<u></u>		<u></u>	
Net current assets			243,251		248,747
			<u></u>		<u></u>
Net assets			346,042		351,745
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds:					
Designated funds	12		10,000		10,000
General funds	12		336,042		341,745
			<u></u>		<u></u>
Total charity funds			346,042		351,745
			<u></u>		<u></u>

Approved by the Trustees on 28/01/2025 and signed on their behalf by:

M Porter
Trustee

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2024

1 Accounting Policies

1.1 General information and basis of accounting

Yeovil Day Centre and Community Meals Service is an unincorporated charity governed by its Constitution. The address of the principal office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-4.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Income from grants and donations is recognised at the point at which the amount is unconditionally due.

Income from charitable activities relates to the sale of meals and day centre fees and is recognised when the service is delivered.

Income from other trading activities is primarily rental income and is recognised at the date of supply.

1.3 Donated services

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

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

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- No depreciation as the building is maintained in a good state of repair
Fixtures, fitting and equipment	- 25% written down value

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2024

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Taxation

Yeovil Day Centre and Community Meals Service is a registered charity and is therefore not liable to taxation to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable and is therefore included in the relevant costs in the Statement of Financial Activities.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs as appropriate.

1.10 Financial instruments

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.

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 basic 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.

1.11 Going Concern

The Trustees have reviewed the position of the charity and considered events during the year and since the year end that may have an impact on the charity's ability to continue to operate. No such events have been identified and there are no material uncertainties about the charity's ability to continue. As such, the accounts have been prepared on the basis that the charity is a going concern.

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2024

2 Income from donations and legacies

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £
Donations	7,713	-	7,713	4,080	-	4,080
	<u>7,713</u>	<u>-</u>	<u>7,713</u>	<u>4,080</u>	<u>-</u>	<u>4,080</u>

3 Income from charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £
Preparation of meals	83,309	-	83,309	82,562	-	82,562
	<u>83,309</u>	<u>-</u>	<u>83,309</u>	<u>82,562</u>	<u>-</u>	<u>82,562</u>

4 Income from other trading activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £
Room hire and rentals	8,859	-	8,859	6,958	-	6,958
	<u>8,859</u>	<u>-</u>	<u>8,859</u>	<u>6,958</u>	<u>-</u>	<u>6,958</u>

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2024

5 Investment income

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £
Bank interest	5,443	-	5,443	436	-	436
	<u>5,443</u>	<u>-</u>	<u>5,443</u>	<u>436</u>	<u>-</u>	<u>436</u>

6 Expenditure on charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £
Water	3,927	-	3,927	3,325	-	3,325
Insurance	2,508	-	2,508	2,355	-	2,355
Internet	306	-	306	332	-	332
Light, heat and power	14,212	-	14,212	7,446	-	7,446
Wages and salaries	81,642	-	81,642	68,073	-	68,073
Repairs and renewals	4,131	-	4,131	5,155	-	5,155
Management fees	1,001	-	1,001	1,367	-	1,367
Telephone	511	-	511	424	-	424
Cleaning and laundry	1,279	-	1,279	1,939	-	1,939
Accountancy	480	-	480	691	-	691
Independent examination fees	470	-	470	461	-	461
Sundry expenses	367	-	367	846	-	846
Depreciation	207	-	207	207	-	207
	<u>111,041</u>	<u>-</u>	<u>111,041</u>	<u>92,621</u>	<u>-</u>	<u>92,621</u>

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements
For the Year Ended 31 March 2024

7 Wages and salaries

	2024 £	2023 £
Wages and salaries	80,798	66,698
Pension costs	844	1,375
	<u>81,642</u>	<u>68,073</u>

No individual employee was paid over £60,000 (2023 – None paid over £60,000).

There were 5 employees during the year (2023 – 5).

The centre manager is considered the only key management personnel. Total employee benefits of the key management personnel were £11,908 (2023 - £14,293).

8 Related parties

The trustees (or any persons connected with them) did not receive any remuneration during the year (2023 - none), and there were no related party transactions (2023 – none).

9 Tangible fixed assets

	Land and buildings		
	Freehold	Equipment	Total
Cost			
At 1 April 2023	102,378	70,021	172,399
Additions	-	-	-
	<u>102,378</u>	<u>70,021</u>	<u>172,399</u>
At 31 March 2024	102,378	70,021	172,399
	<u>102,378</u>	<u>70,021</u>	<u>172,399</u>
Depreciation			
At 1 April 2023	-	69,401	69,401
Charge in year	-	207	207
	<u>-</u>	<u>69,608</u>	<u>69,608</u>
At 31 March 2024	-	69,608	69,608
	<u>-</u>	<u>69,608</u>	<u>69,608</u>
Net book value			
At 31 March 2024	102,378	413	102,791
	<u>102,378</u>	<u>413</u>	<u>102,791</u>
At 31 March 2023	102,378	620	102,998
	<u>102,378</u>	<u>620</u>	<u>102,998</u>

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2024

10 Debtors		2024 £	2023 £		
Prepayments		1,071	1,010		
		<u>1,071</u>	<u>1,010</u>		
		<u><u>1,071</u></u>	<u><u>1,010</u></u>		
11 Creditors: Amounts falling due within one year		2024 £	2023 £		
Trade creditors		-	269		
Accruals		8,325	1,152		
		<u>8,325</u>	<u>1,421</u>		
		<u><u>8,325</u></u>	<u><u>1,421</u></u>		
12 Statement of funds – 2024		Balance 01.04.23 £	Income £	Expenditure £	Balance 31.03.24 £
Unrestricted funds					
General funds		341,745	105,338	(111,041)	336,042
Designated fund		10,000	-	-	10,000
		<u>351,745</u>	<u>105,338</u>	<u>(111,041)</u>	<u>346,042</u>
		<u><u>351,745</u></u>	<u><u>105,338</u></u>	<u><u>(111,041)</u></u>	<u><u>346,042</u></u>
Statement of funds – 2023		Balance 01.04.22 £	Income £	Expenditure £	Balance 31.03.23 £
Unrestricted funds					
General funds		340,330	94,036	(92,621)	341,745
Designated fund		10,000	-	-	10,000
		<u>350,330</u>	<u>94,036</u>	<u>(92,621)</u>	<u>351,745</u>
		<u><u>350,330</u></u>	<u><u>94,036</u></u>	<u><u>(92,621)</u></u>	<u><u>351,745</u></u>

- The designated fund is held by the charity for replacement and development of equipment.

Yeovil Day Centre and Community Meals Service

Notes to the Financial Statements

For the Year Ended 31 March 2024

13 Analysis of net assets between funds

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2024 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £
Tangible assets	102,791	-	102,791	102,998	-	102,998
Net current assets	243,251	-	243,251	248,747	-	248,747
	<u>346,042</u>	<u>-</u>	<u>346,042</u>	<u>351,745</u>	<u>-</u>	<u>351,745</u>

14 Post Balance Sheet Events

On 1 April 2024 an agreement was signed to merge the activities of Yeovil Community Meals Service (charity registered in England and Wales number 1164612) into Yeovil Day Centre and Community Meals Service. The trade and assets of Yeovil Community Meals Service were therefore acquired on this date for £nil consideration.

On 1 April 2024 the charity changed its name from Yeovil Day Centre Society to Yeovil Day Centre and Community Meals Service.

Yeovil Day Centre and Community Meals Service

England & Wales - Charity number 258663

Accounts

Yeovil Day Centre Society
Annual Report and Financial Statements
For the Year Ended 31 March 2023

Charity Registered in England and Wales Number: 258663

Yeovil Day Centre Society

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Yeovil Day Centre Society
Reference and Administrative Details
For the Year Ended 31 March 2023

Trustees

M Porter
S Farnham

Management Committee

M Porter (Chairman)
S Farnham
T Mitchell (Secretary)
P Mitchell (Centre Manager)

Principal Office

Yeovil Day Centre
20 South Street
Yeovil
Somerset
BA20 1QE

Independent Examiner

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds TSB
9 High Street
Yeovil
Somerset
BA20 1RN

Solicitors

Porter Dodson
Telford House
The Park
Yeovil
Somerset
BA20 1DY

Yeovil Day Centre Society

Trustees' Report

For the Year Ended 31 March 2023

The Trustees have pleasure in presenting the annual report and the financial statements for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution and the Charities Act 2011.

The provisions of Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Constitution

Yeovil Day Centre Society is a registered charity in England and Wales, charity number 258663. The charity's principal office is 20 South Street, Yeovil, Somerset, BA20 1QE. It is governed by its Constitution dated 13 October 1969.

Recruitment and Appointment of Trustees

Appointment of Board members ("Trustees" for Charity legislation purposes) is governed by the Constitution of the charity. The Trustees are authorised to co-opt new members on to the Board to fill vacancies in order to ensure adequate representation and diversity.

The following people were the Trustees of the charity during the year:

M Porter
S Farnham

The Trustees administer the charity through a management committee with the appointment of a full time manager to manage the day to day operations. The management committee meets quarterly to oversee the day to day operations of the charity.

The management committee who served during the year were:

M Porter (Chair)
T Mitchell (Secretary)
P Mitchell (Centre Manager)

OBJECTS AND ACTIVITIES

Charity objects

The objects of the charity are to improve the conditions of life of the aged and disabled persons resident in the Borough of Yeovil and its neighbourhood and for this purpose to provide a centre at which recreations and catering facilities may be made available.

In practice this is carried out through the operation of Yeovil Day Centre which provides hot meals and activities for those who need it.

The Day Centre opened its doors on 1 June 1970. In 1975, an appeal fund was set up to finance the extension to the building, which was completed and opened in 1976. The extension together with the building (the freehold of which is now owned by the Society) form the integrated block from which the Centre now operates.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit. Public benefit is carried out through the activity that the charity undertakes.

ACHEIVEMENTS AND PERFORMANCE

Review of activities

The Day Centre provides a two course hot meal at a minimum cost to each member based on freshly prepared and cooked local ingredients.

The Day Centre previously provided day care to its members together with various activities which have developed a community in which those attending have an active social life. Some of the members were referred to give their home carers a break. The centre has sadly been closed to the members since March 2020 to prevent the risks associated with the Covid 19 pandemic.

The society holds a range of functions throughout the year, attended by various guests.

The university of the 3rd Age still hire rooms having only restarted their meetings since July 2021. The loss of this rental income has created a gap of £10,000 to our earnings.

The charity still prepares and supplies a meal service to Yeovil Community Meals, who collect the prepared food from the centre and deliver to the elderly and infirm.

The charity would be unable to deliver meals at the cost that is provided without the support of some local supermarkets, for which we are extremely grateful. Particular thanks go to Marks & Spencer, Nandos, Morrisons and Lidl in Yeovil. Their support is enabling the charity to begin to provide food packages to meal users and the local homeless community. Our evening meal provision to the homeless was suspended in March 2020 and has yet to start during the ongoing pandemic concerns.

The Trustees would also like to thank the organisations that continue to make annual donations which has effectively created the surplus seen this year. Without their support we would be faced with increasing costs to our service users which would create financial challenges to our elderly users.

FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £94,036 (2022: £94,006).

A surplus of £1,415 was made in the year (2022: £6,739). At the balance sheet date total unrestricted reserves were £351,745 (2022: £350,330).

The charity maintains a cash balance of £247,458 (2022: £245,805) and has net current assets of £248,747 (2022: £247,125). Total net assets are £351,745 (2022: £350,330).

Reserves

The charity's free reserves at the year end totalled £238,747. These reserves are held to meet the future demands of the charity's services and to improve and expand those services within Somerset. The Trustees have designated £10,000 for replacement and development and it is anticipated that this will be used within the next few years.

COVID-19

The centre has remained closed to members meals since March 2020. This has had a negative impact on the centre's rental and letting income during 2021-22 and 2022-23. The Trustees decided that they had to close the front door to control the number of people entering as this would have created a risk to the external meals service through Yeovil Community Meals service. The YCMS meal service is now our largest client and therefore the delivery of this service was considered critical to the future of the service users. As a result the centre has only been open to members of staff and volunteers, all of whom have been through a Covid 19 induction. The members of U3A are now able to access our building via a separate access to drivers and staff and now have access to our upstairs meeting rooms.

The number of daily meals initially increased by 45% after February 2020 but have now settled down to an acceptable level to our staff resources. The loss of the rental income continues to have an impact on the centre as we continue through the post pandemic period and we are pleased that we have reserves to weather the storm.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure 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 judgments and accounting 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 maintaining proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by the Trustees on 22 January 2024 and signed on their behalf by:

M Porter – Trustee

S Farnham – Trustee

I report to the trustees on my examination of the accounts of Yeovil Day Centre Society (“the Society”) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Society 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 Society’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Society as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do 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 this report in order to enable a proper understanding of the accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA
for and on behalf of Albert Goodman LLP
Chartered Accountants

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 29 January 2024

Yeovil Day Centre Society
Statement of Financial Activities
For the Year Ended 31 March 2022

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £
Income from:							
Donations and legacies	2	4,080	-	4,080	6,280	-	6,280
Charitable activities	3	82,562	-	82,562	85,116	-	85,116
Other trading activities	4	6,958	-	9,958	2,572	-	2,572
Investment income	5	436	-	436	38	-	38
Total income		<u>94,036</u>	<u>-</u>	<u>94,036</u>	<u>94,006</u>	<u>-</u>	<u>94,006</u>
Expenditure on:							
Charitable activities	6	(92,621)	-	(92,621)	(87,267)	-	(87,267)
Total expenditure		<u>(92,621)</u>	<u>-</u>	<u>(92,621)</u>	<u>(87,267)</u>	<u>-</u>	<u>(87,267)</u>
Net income & net movement in funds		1,415	-	1,415	6,739	-	6,739
Reconciliation of funds:							
Total funds brought forward	12	<u>350,330</u>	<u>-</u>	<u>350,330</u>	<u>343,591</u>	<u>-</u>	<u>343,591</u>
Total funds carried forward	12	<u><u>351,745</u></u>	<u><u>-</u></u>	<u><u>351,745</u></u>	<u><u>350,330</u></u>	<u><u>-</u></u>	<u><u>350,330</u></u>

Yeovil Day Centre Society

Balance Sheet

As at 31 March 2023

	Notes	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	9		102,998		103,205
Current assets					
Stock		1,700		1,700	
Debtors	10	1,010		968	
Cash at bank and in hand		247,458		245,805	
		<u>250,168</u>		<u>248,473</u>	
Creditors					
Amounts falling due within one year	11	(1,421)		(1,348)	
		<u>(1,421)</u>		<u>(1,348)</u>	
Net current assets			248,747		247,125
			<u>248,747</u>		<u>247,125</u>
Net assets			351,745		350,330
			<u>351,745</u>		<u>350,330</u>
The funds of the charity					
Unrestricted funds:					
Designated funds	12		10,000		10,000
General funds	12		341,745		340,330
			<u>351,745</u>		<u>350,330</u>
Total charity funds			351,745		350,330
			<u>351,745</u>		<u>350,330</u>

Approved by the Trustees on 22 January 2024 and signed on their behalf by:

M Porter
Trustee

1 Accounting Policies

1.1 General information and basis of accounting

The Yeovil Day Centre Society is an unincorporated charity governed by its Constitution. The address of the principal office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-4.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Income from grants and donations is recognised at the point at which the amount is unconditionally due.

Income from charitable activities relates to the sale of meals and day centre fees and is recognised when the service is delivered.

Income from other trading activities is primarily rental income and is recognised at the date of supply.

1.3 Donated services

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

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

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- No depreciation as the building is maintained in a good state of repair
Fixtures, fitting and equipment	- 25% written down value

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Taxation

The Yeovil Day Centre Society is a registered charity and is therefore not liable to taxation to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable and is therefore included in the relevant costs in the Statement of Financial Activities.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs as appropriate.

1.10 Financial instruments

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.

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 basic 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.

1.11 Going Concern

The Trustees have reviewed the position of the charity and considered events during the year and since the year end that may have an impact on the charity's ability to continue to operate. No such events have been identified and there are no material uncertainties about the charity's ability to continue. As such, the accounts have been prepared on the basis that the charity is a going concern.

2 Income from donations and legacies

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £
Donations	4,080	-	4,080	6,280	-	6,280
	<u>4,080</u>	<u>-</u>	<u>4,080</u>	<u>6,280</u>	<u>-</u>	<u>6,280</u>

3 Income from charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £
Preparation of meals	82,562	-	82,562	85,116	-	85,116
	<u>82,562</u>	<u>-</u>	<u>82,562</u>	<u>85,116</u>	<u>-</u>	<u>85,116</u>

4 Income from other trading activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £
Room hire and rentals	6,958	-	6,958	2,572	-	2,572
	<u>6,958</u>	<u>-</u>	<u>6,958</u>	<u>2,572</u>	<u>-</u>	<u>2,572</u>

5 Investment income

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £
Bank interest	436	-	436	38	-	38
	<u>436</u>	<u>-</u>	<u>436</u>	<u>38</u>	<u>-</u>	<u>38</u>

6 Expenditure on charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £
Water	3,325	-	3,325	3,070	-	3,070
Insurance	2,355	-	2,355	1,319	-	1,319
Cards	-	-	-	68	-	68
Internet	332	-	332	306	-	306
Website	-	-	-	165	-	165
Light, heat and power	7,446	-	7,446	7,957	-	7,957
Wages and salaries	68,073	-	68,073	65,810	-	65,810
Repairs and renewals	5,155	-	5,155	3,896	-	3,896
Management fees	1,367	-	1,367	924	-	924
Telephone	424	-	424	384	-	384
Cleaning and laundry	1,939	-	1,939	1,542	-	1,542
Accountancy	691	-	691	674	-	674
Independent examination fees	461	-	461	460	-	460
Sundry expenses	846	-	846	416	-	416
Depreciation	207	-	207	276	-	276
	<u>92,621</u>	<u>-</u>	<u>92,621</u>	<u>87,267</u>	<u>-</u>	<u>87,267</u>

7 Wages and salaries

	2023	2022
	£	£
Wages and salaries	66,698	64,961
Pension costs	1,375	849
	<u>68,073</u>	<u>65,810</u>

No individual employee was paid over £60,000 (2022 – None paid over £60,000).

There were 5 employees during the year (2022 – 6).

The centre manager is considered the only key management personnel. Total employee benefits of the key management personnel were £14,293 (2022 - £14,267).

8 Related parties

The trustees (or any persons connected with them) did not receive any remuneration during the year (2022 - none), and there were no related party transactions (2022 – none).

9 Tangible fixed assets

	Land and buildings		
	Freehold	Equipment	Total
Cost			
At 1 April 2022	102,378	70,021	172,399
Additions	-	-	-
	<u>102,378</u>	<u>70,021</u>	<u>172,399</u>
At 31 March 2023	102,378	70,021	172,399
	<u>102,378</u>	<u>70,021</u>	<u>172,399</u>
Depreciation			
At 1 April 2022	-	69,194	69,194
Charge in year	-	207	207
	<u>-</u>	<u>69,401</u>	<u>69,401</u>
At 31 March 2023	-	69,401	69,401
	<u>-</u>	<u>69,401</u>	<u>69,401</u>
Net book value			
At 31 March 2023	102,378	620	102,998
	<u>102,378</u>	<u>620</u>	<u>102,998</u>
At 31 March 2022	102,378	827	103,205
	<u>102,378</u>	<u>827</u>	<u>103,205</u>

10	Debtors				
				2023	2022
				£	£
	Prepayments			1,010	968
				<u>1,010</u>	<u>968</u>
				<u><u>1,010</u></u>	<u><u>968</u></u>
11	Creditors: Amounts falling due within one year				
				2023	2022
				£	£
	Trade creditors			269	268
	Accruals			1,152	1,080
				<u>1,421</u>	<u>1,348</u>
				<u><u>1,421</u></u>	<u><u>1,348</u></u>
12	Statement of funds – 2023				
		Balance			Balance
		01.04.22	Income	Expenditure	31.03.23
		£	£	£	£
	Unrestricted funds				
	General funds	340,330	94,036	(92,621)	341,745
	Designated fund	10,000	-	-	10,000
		<u>350,330</u>	<u>94,036</u>	<u>(92,621)</u>	<u>351,745</u>
	Total unrestricted funds	<u><u>350,330</u></u>	<u><u>94,036</u></u>	<u><u>(92,621)</u></u>	<u><u>351,745</u></u>
	Statement of funds – 2022				
		Balance			Balance
		01.04.201	Income	Expenditure	31.03.22
		£	£	£	£
	Unrestricted funds				
	General funds	333,591	94,006	(87,267)	340,330
	Designated fund	10,000	-	-	10,000
		<u>343,591</u>	<u>94,006</u>	<u>(87,267)</u>	<u>350,330</u>
	Total unrestricted funds	<u><u>343,591</u></u>	<u><u>94,006</u></u>	<u><u>(87,267)</u></u>	<u><u>350,330</u></u>

- The designated fund is held by the charity for replacement and development of equipment.

13 Analysis of net assets between funds

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2023 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £
Tangible assets	102,998	-	102,998	103,205	-	103,205
Net current assets	248,747	-	248,747	247,125	-	247,125
	<u>351,745</u>	<u>-</u>	<u>351,745</u>	<u>350,330</u>	<u>-</u>	<u>350,330</u>

Yeovil Day Centre and Community Meals Service

England & Wales - Charity number 258663

Accounts

Yeovil Day Centre Society
Annual Report and Financial Statements
For the Year Ended 31 March 2022

Charity Registered in England and Wales Number: 258663

Yeovil Day Centre Society

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Yeovil Day Centre Society
Reference and Administrative Details
For the Year Ended 31 March 2022

Trustees

M Porter
S Farnham

Management Committee

M Porter (Chairman)
S Farnham
T Mitchell (Secretary)
P Mitchell (Centre Manager)

Principal Office

Yeovil Day Centre
20 South Street
Yeovil
Somerset
BA20 1QE

Independent Examiner

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds TSB
9 High Street
Yeovil
Somerset
BA20 1RN

Solicitors

Porter Dodson
Telford House
The Park
Yeovil
Somerset
BA20 1DY

Yeovil Day Centre Society

Trustees' Report

For the Year Ended 31 March 2022

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The provisions of Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) have been adopted in preparing the annual report and financial statements of the charity.

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Recruitment and Appointment of Trustees

Appointment of Board members ("Trustees" for Charity legislation purposes) is governed by the Constitution of the charity. The Trustees are authorised to co-opt new members on to the Board to fill vacancies in order to ensure adequate representation and diversity.

The following people were the Trustees of the charity during the year:

M Porter
S Farnham

The Trustees administer the charity through a management committee with the appointment of a full time manager to manage the day to day operations. The management committee meets quarterly to oversee the day to day operations of the charity.

The management committee who served during the year were:

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P Mitchell (Centre Manager)

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The objects of the charity are to improve the conditions of life of the aged and disabled persons resident in the Borough of Yeovil and its neighbourhood and for this purpose to provide a centre at which recreations and catering facilities may be made available.

In practice this is carried out through the operation of Yeovil Day Centre which provides hot meals and activities for those who need it.

The Day Centre opened its doors on 1 June 1970. In 1975, an appeal fund was set up to finance the extension to the building, which was completed and opened in 1976. The extension together with the building (the freehold of which is now owned by the Society) form the integrated block from which the Centre now operates.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit. Public benefit is carried out through the activity that the charity undertakes.

ACHEIVEMENTS AND PERFORMANCE

Review of activities

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The society holds a range of functions throughout the year, attended by various guests.

The university of the 3rd Age still hire rooms having only restarted their meetings since July 2021. The loss of this rental income has created a gap of £10,000 to our earnings.

The charity still prepares and supplies a meal service to Yeovil Community Meals, who collect the prepared food from the centre and deliver to the elderly and infirm.

The charity would be unable to deliver meals at the cost that is provided without the support of some local supermarkets, for which we are extremely grateful. Particular thanks go to Marks & Spencer, Nandos, Morrisons and Lidl in Yeovil. Their support is enabling the charity to begin to provide food packages to meal users and the local homeless community. Our evening meal provision to the homeless was suspended in March 2020 and has yet to start during the ongoing pandemic concerns.

The Trustees would also like to thank the organisations that continue to make annual donations which has effectively created the surplus seen this year. Without their support we would be faced with increasing costs to our service users which would create financial challenges to our elderly users.

FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £94,006 (2021: £103,447).

A surplus of £6,739 was made in the year (2021: £19,301). At the balance sheet date total unrestricted reserves were £350,330 (2021: £343,591).

The charity maintains a cash balance of £245,805 (2021: £239,807) and has net current assets of £247,125 (2021: £240,110). Total net assets are £350,330 (2021: £343,591).

Reserves

The charity's free reserves at the year end totalled £237,125. These reserves are held to meet the future demands of the charity's services and to improve and expand those services within Somerset. The Trustees have designated £10,000 for replacement and development and it is anticipated that this will be used within the next few years.

COVID-19

The centre has remained closed to members meals since March 2020. This has had a negative impact on the centre's rental and letting income during 2021-22. The Trustees decided that they had to close the front door to control the number of people entering as this would have created a risk to the external meals service through Yeovil Community Meals service. The YCMS meal service is now our largest client and therefore the delivery of this service was considered critical to the future of the service users. As a result the centre has only been open to members of staff and volunteers, all of whom have been through a Covid 19 induction. The members of U3A are now able to access our building via a separate access to drivers and staff and now have access to our upstairs meeting rooms.

The number of daily meals initially increased by 45% after February 2020 but have now settled down to an acceptable level to our staff resources. The loss of the rental income continues to have an impact on the centre as we continue through the post pandemic period and we are pleased that we have reserves to weather the storm.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure 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 judgments and accounting 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 maintaining proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by the Trustees on 18/01/2023 and signed on their behalf by:

M Porter – Trustee

S Farnham – Trustee

I report to the trustees on my examination of the accounts of Yeovil Day Centre Society ("the Society") for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Society 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 Society's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Society as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do 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 this report in order to enable a proper understanding of the accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA
for and on behalf of Albert Goodman LLP
Chartered Accountants

Date: 26/01/2023

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Yeovil Day Centre Society
Statement of Financial Activities
For the Year Ended 31 March 2022

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £
Income from:							
Donations and legacies	2	6,280	-	6,280	14,806	-	14,806
Charitable activities	3	85,116	-	85,116	87,841	-	87,841
Other trading activities	4	2,572	-	2,572	254	-	254
Investment income	5	38	-	38	546	-	546
Total income		<u>94,006</u>	<u>-</u>	<u>94,006</u>	<u>103,447</u>	<u>-</u>	<u>103,447</u>
Expenditure on:							
Charitable activities	6	(87,267)	-	(87,267)	(84,146)	-	(84,146)
Total expenditure		<u>(87,267)</u>	<u>-</u>	<u>(87,267)</u>	<u>(84,146)</u>	<u>-</u>	<u>(84,146)</u>
Net income & net movement In funds.		6,739	-	6,739	19,301	-	19,301
Reconciliation of funds:							
Total funds brought forward	12	<u>343,591</u>	<u>-</u>	<u>343,591</u>	<u>324,290</u>	<u>-</u>	<u>324,290</u>
Total funds carried forward	12	<u><u>350,330</u></u>	<u><u>-</u></u>	<u><u>350,330</u></u>	<u><u>343,591</u></u>	<u><u>-</u></u>	<u><u>343,591</u></u>

Yeovil Day Centre Society

Balance Sheet

As at 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	9		103,205		103,481
Current assets					
Stock		1,700		1,700	
Debtors	10	968		58	
Cash at bank and in hand		245,805		239,807	
		<u>248,473</u>		<u>241,565</u>	
Creditors					
Amounts falling due within one year	11	(1,348)		(1,455)	
		<u></u>		<u></u>	
Net current assets			247,125		240,110
			<u></u>		<u></u>
Net assets			350,330		343,591
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds:					
Designated funds	12		10,000		10,000
General funds	12		340,330		333,591
			<u></u>		<u></u>
Total charity funds			350,330		343,591
			<u></u>		<u></u>

Approved by the Trustees on 18/01/2023 and signed on their behalf by:

M Porter
Trustee

1 Accounting Policies

1.1 General information and basis of accounting

The Yeovil Day Centre Society is an unincorporated charity governed by its Constitution. The address of the principal office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-4.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Income from grants and donations is recognised at the point at which the amount is unconditionally due.

Income from charitable activities relates to the sale of meals and day centre fees and is recognised when the service is delivered.

Income from other trading activities is primarily rental income and is recognised at the date of supply.

1.3 Donated services

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

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

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- No depreciation as the building is maintained in a good state of repair
Fixtures, fitting and equipment	- 25% written down value

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Taxation

The Yeovil Day Centre Society is a registered charity and is therefore not liable to taxation to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable and is therefore included in the relevant costs in the Statement of Financial Activities.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs as appropriate.

1.10 Financial instruments

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.

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 basic 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.

1.11 Going Concern

The Trustees have reviewed the position of the charity and considered events during the year and since the year end that may have an impact on the charity's ability to continue to operate. No such events have been identified and there are no material uncertainties about the charity's ability to continue. As such, the accounts have been prepared on the basis that the charity is a going concern.

2 Income from donations and legacies

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £
Donations	6,280	-	6,280	4,806	-	4,806
Covid 19 rates grant	-	-	-	10,000	-	10,000
	<u>6,280</u>	<u>-</u>	<u>6,280</u>	<u>14,806</u>	<u>-</u>	<u>14,806</u>

3 Income from charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £
Preparation of meals	85,116	-	85,116	87,407	-	87,407
Day Centre fees	-	-	-	434	-	434
	<u>85,116</u>	<u>-</u>	<u>85,116</u>	<u>87,841</u>	<u>-</u>	<u>87,841</u>

4 Income from other trading activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £
Room hire and rentals	2,572	-	2,572	254	-	254
Card sales	-	-	-	-	-	-
	<u>2,572</u>	<u>-</u>	<u>2,572</u>	<u>254</u>	<u>-</u>	<u>254</u>

5 Investment income

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Bank interest	38	-	38	546	-	546
	<u>38</u>	<u>-</u>	<u>38</u>	<u>546</u>	<u>-</u>	<u>546</u>
	<u><u>38</u></u>	<u><u>-</u></u>	<u><u>38</u></u>	<u><u>546</u></u>	<u><u>-</u></u>	<u><u>546</u></u>

6 Expenditure on charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £
Water	3,070	-	3,070	3,020	-	3,020
Insurance	1,319	-	1,319	1,965	-	1,965
Cards	68	-	68	-	-	-
Internet	306	-	306	280	-	280
Website	165	-	165	132	-	132
Light, heat and power	7,957	-	7,957	7,511	-	7,511
Wages and salaries	65,810	-	65,810	61,610	-	61,610
Repairs and renewals	3,896	-	3,896	5,048	-	5,048
Management fees	924	-	924	1,062	-	1,062
Telephone	384	-	384	420	-	420
Travel	-	-	-	35	-	35
Cleaning and laundry	1,542	-	1,542	1,640	-	1,640
Accountancy	674	-	674	500	-	500
Independent examination fees	460	-	460	460	-	460
Sundry expenses	416	-	416	95	-	95
Depreciation	276	-	276	368	-	368
	<u>87,267</u>	<u>-</u>	<u>87,267</u>	<u>84,146</u>	<u>-</u>	<u>84,146</u>
	<u><u>87,267</u></u>	<u><u>-</u></u>	<u><u>87,267</u></u>	<u><u>84,146</u></u>	<u><u>-</u></u>	<u><u>84,146</u></u>

7 Wages and salaries

	2022	2021
	£	£
Wages and salaries	64,961	61,031
Pension costs	849	579
	<u>65,810</u>	<u>61,610</u>

No individual employee was paid over £60,000 (2021 – None paid over £60,000).

There were 6 employees during the year (2021 – 8).

The centre manager is considered the only key management personnel. Total employee benefits of the key management personnel were £14,267 (2021 - £13,085).

8 Related parties

The trustees (or any persons connected with them) did not receive any remuneration during the year (2021 - none), and there were no related party transactions (2021 – none).

9 Tangible fixed assets

	Land and buildings		
	Freehold	Equipment	Total
Cost			
At 1 April 2021	102,378	70,021	172,399
Additions	-	-	-
	<u>102,378</u>	<u>70,021</u>	<u>172,399</u>
At 31 March 2022	102,378	70,021	172,399
	<u>102,378</u>	<u>70,021</u>	<u>172,399</u>
Depreciation			
At 1 April 2021	-	68,918	68,918
Charge in year	-	276	276
	<u>-</u>	<u>69,194</u>	<u>69,194</u>
At 31 March 2022	-	69,194	69,194
	<u>-</u>	<u>69,194</u>	<u>69,194</u>
Net book value			
At 31 March 2022	102,378	827	103,205
	<u>102,378</u>	<u>827</u>	<u>103,205</u>
At 31 March 2021	102,378	1,103	103,481
	<u>102,378</u>	<u>1,103</u>	<u>103,481</u>

10 Debtors

	2022	2021
	£	£
Trade debtors	-	32
Prepayments	968	26
	<u>968</u>	<u>58</u>

11 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	268	285
PAYE & NI	-	210
Accruals	1,080	960
	<u>1,348</u>	<u>1,455</u>

12 Statement of funds – 2022

	Balance			Balance
	01.04.21	Income	Expenditure	31.03.22
	£	£	£	£
Unrestricted funds				
General funds	333,591	94,006	(87,267)	340,330
Designated fund	10,000	-	-	10,000
	<u>343,591</u>	<u>94,006</u>	<u>(87,267)</u>	<u>350,330</u>

Statement of funds – 2021

	Balance			Balance
	01.04.20	Income	Expenditure	31.03.21
	£	£	£	£
Unrestricted funds				
General funds	314,290	103,447	(84,146)	333,591
Designated fund	10,000	-	-	10,000
	<u>324,290</u>	<u>103,447</u>	<u>(84,146)</u>	<u>343,591</u>

- The designated fund is held by the charity for replacement and development of equipment.

13 Analysis of net assets between funds

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2022 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £
Tangible assets	103,205	-	103,205	103,481	-	103,481
Net current assets	247,125	-	247,125	240,110	-	240,110
	<u>350,330</u>	<u>-</u>	<u>350,330</u>	<u>343,591</u>	<u>-</u>	<u>343,591</u>

Yeovil Day Centre and Community Meals Service

England & Wales - Charity number 258663

Accounts

Yeovil Day Centre Society
Annual Report and Financial Statements
For the Year Ended 31 March 2021

Charity Registered in England and Wales Number: 258663

Yeovil Day Centre Society

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For the Year Ended 31 March 2021

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Yeovil Day Centre Society
Reference and Administrative Details
For the Year Ended 31 March 2021

Trustees

M Porter
S Farnham

Management Committee

M Porter (Chairman)
S Farnham
T Mitchell (Secretary)
P Mitchell (Centre Manager)

Principal Office

Yeovil Day Centre
20 South Street
Yeovil
Somerset
BA20 1QE

Independent Examiner

Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds TSB
9 High Street
Yeovil
Somerset
BA20 1RN

Solicitors

Porter Dodson
Telford House
The Park
Yeovil
Somerset
BA20 1DY

The Trustees have pleasure in presenting the annual report and the financial statements for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution and the Charities Act 2011.

The provisions of Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Constitution

Yeovil Day Centre Society is a registered charity in England and Wales, charity number 258663. The charity's principal office is 20 South Street, Yeovil, Somerset, BA20 1QE. It is governed by its Constitution dated 13 October 1969.

Recruitment and Appointment of Trustees

Appointment of Board members ("Trustees" for Charity legislation purposes) is governed by the Constitution of the charity. The Trustees are authorised to co-opt new members on to the Board to fill vacancies in order to ensure adequate representation and diversity.

The following people were the Trustees of the charity during the year:

M Porter
S Farnham

The Trustees administer the charity through a management committee with the appointment of a full time manager to manage the day to day operations. The management committee meets quarterly to oversee the day to day operations of the charity.

The management committee who served during the year were:

M Porter (Chair)
T Mitchell (Secretary)
P Mitchell (Centre Manager)

OBJECTS AND ACTIVITIES

Charity objects

The objects of the charity are to improve the conditions of life of the aged and disabled persons resident in the Borough of Yeovil and its neighbourhood and for this purpose to provide a centre at which recreations and catering facilities may be made available.

In practice this is carried out through the operation of Yeovil Day Centre which provides hot meals and activities for those who need it.

The Day Centre opened its doors on 1 June 1970. In 1975, an appeal fund was set up to finance the extension to the building, which was completed and opened in 1976. The extension together with the building (the freehold of which is now owned by the Society) form the integrated block from which the Centre now operates.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit. Public benefit is carried out through the activity that the charity undertakes.

ACHEIVEMENTS AND PERFORMANCE

Review of activities

The Day Centre provides a two course hot meal at a minimum cost to each member based on freshly prepared and cooked local ingredients.

The Day Centre also provides day care to its members together with various activities which have developed a community in which those attending have an active social life. A small number of members are financially supported and referred to the Centre by South Somerset Social Services where they are encouraged to take part in a more active social life which they would not do if they were left at home. Some of the members are referred to give their home carers a break. The centre has sadly been closed to the members since March 2020 to prevent the risks associated with the Covid 19 pandemic.

The society holds a range of functions throughout the year, attended by various guests.

The charity previously made its facilities open to room rental with South Somerset Disability Forum before it was dissolved and the Yeovil Family Church who now operate from the Gateway. The university of the 3rd Age still hire rooms having only restarted their meetings since July 2021. The loss of this rental income has created a gap of £10,000 to our earnings.

The Day Centre is open to members of the public although membership is encouraged for a nominal fee to cover visitor administration and to collect personal details for insurance purposes.

The charity still prepares and supplies a meal service to Yeovil Community Meals, who collect the prepared food from the centre and deliver to the elderly and infirm.

The charity would be unable to deliver meals at the cost that is provided without the support of some local supermarkets, for which we are extremely grateful. Particular thanks go to Marks & Spencer, Nandos, Morrisons and Lidl in Yeovil. Their support is enabling the charity to begin to provide food packages to meal users and the local homeless community. Our evening meal provision of the homeless was suspended in March 2020 and has yet to start during the ongoing pandemic.

FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £103,447 (2020: £94,203).

A surplus of £19,301 was made in the year (2020: £14). At the balance sheet date total unrestricted reserves were £343,591 (2020: £324,290).

The charity maintains a cash balance of £239,807 (2020: £220,155) and has net current assets of £240,110 (2020: £220,441). Total net assets are £343,591 (2020: £324,290).

Reserves

The charity's free reserves at the year end totalled £230,110. These reserves are held to meet the future demands of the charity's services and to improve and expand those services within Somerset. The Trustees have designated £10,000 for replacement and development and it is anticipated that this will be used within the next few years.

COVID-19

During the reporting period the centre closed its doors to members and visitors from February 2020 due to the Covid 19 outbreak. This has had a negative impact on the centre's rental and letting income during 2020-21. The Trustees decided that they had to close the front door to control the number of people entering as this would have created a risk to the external meals service through Yeovil Community Meals service. The YCMS meal service is now our largest client and therefore the delivery of this service was considered critical to the future of the service users. As a result the centre has only been open to members of staff and volunteers, all of whom have been through a Covid 19 induction and have a daily temperature test on entry.

The number of daily meals initially increased by 45% since February 2020 and as a result the centre has had to increase staff resources with extra costs due to the new routines and sanitising requirements. The costs of these resources will be covered by the increase in meals out income. The loss of the rental income will have an impact on the centre as we continue through the pandemic and we are pleased that we have reserves to weather the storm. The centre remains closed to in service meals during this period and is still closed as at December 2021. The Trustees do not foresee this changing due to the Omnicron variant from late 2021.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure 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 judgments and accounting 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 maintaining proper accounting records which 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They 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.

Approved by the Trustees on 19 January 2022 and signed on their behalf by:

M Porter - Trustee

I report to the trustees on my examination of the accounts of Yeovil Day Centre Society ("the Society") for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Society 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 Society's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Society as required by section 130 of the Act;
or
2. the accounts do not accord with those records; or
3. the accounts do 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 this report in order to enable a proper understanding of the accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA
for and on behalf of Albert Goodman LLP
Chartered Accountants

Date: 24 January 2022

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Yeovil Day Centre Society
Statement of Financial Activities
For the Year Ended 31 March 2021

	Notes	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Income from:							
Donations and legacies	2	14,806	-	14,806	4,104	-	4,104
Charitable activities	3	87,841	-	87,841	81,301	-	81,301
Other trading activities	4	254	-	254	8,798	-	8,798
Investment income	5	546	-	546	-	-	-
Total income		103,447	-	103,447	94,203	-	94,203
Expenditure on:							
Charitable activities	6	(84,146)	-	(84,146)	(94,189)	-	(94,189)
Total expenditure		(84,146)	-	(84,146)	(94,189)	-	(94,189)
Net income & net movement In funds.		19,301	-	19,301	14	-	14
Reconciliation of funds:							
Total funds brought forward	12	324,290	-	324,290	324,276	-	324,276
Total funds carried forward		343,591	-	343,591	324,290	-	324,290

Yeovil Day Centre Society

Balance Sheet

As at 31 March 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	9		103,481		103,849
Current assets					
Stock		1,700		1,700	
Debtors	10	58		586	
Cash at bank and in hand		239,807		220,155	
		<u>241,565</u>		<u>222,441</u>	
Creditors					
Amounts falling due within one year	11	(1,455)		(2,000)	
		<u></u>		<u></u>	
Net current assets			240,110		220,441
			<u></u>		<u></u>
Net assets			343,591		324,290
			<u></u>		<u></u>
The funds of the charity					
Unrestricted funds:					
Designated funds	12		10,000		10,000
General funds	12		333,591		314,290
			<u></u>		<u></u>
Total charity funds			343,591		324,290
			<u></u>		<u></u>

Approved by the Trustees on 19 January 2022 and signed on their behalf by:

M Porter
Trustee

1 Accounting Policies

1.1 General information and basis of accounting

The Yeovil Day Centre Society is an unincorporated charity governed by its Constitution. The address of the principal office is given on page 1. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 2-4.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Income from grants and donations is recognised at the point at which the amount is unconditionally due.

Income from charitable activities relates to the sale of meals and day centre fees and is recognised when the service is delivered.

Income from other trading activities is primarily rental income and is recognised at the date of supply.

1.3 Donated services

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

1.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

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

1.5 Stock

Stock is valued at the lower of cost and net realisable value.

1.6 Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	- No depreciation as the building is maintained in a good state of repair
Fixtures, fitting and equipment	- 25% written down value

1.7 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.8 Taxation

The Yeovil Day Centre Society is a registered charity and is therefore not liable to taxation to the extent that its income and gains are applicable to charitable purposes only. Value added tax is not recoverable and is therefore included in the relevant costs in the Statement of Financial Activities.

1.9 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs as appropriate.

1.10 Financial instruments

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 as detailed in note 13.

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 basic financial instruments and are measured at amortised cost as detailed in note 13. 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.

2 Income from donations and legacies

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Donations	4,806	-	4,806	4,104	-	4,104
Covid 19 rates grant	10,000	-	10,000	-	-	-
	<u>14,806</u>	<u>-</u>	<u>14,806</u>	<u>4,104</u>	<u>-</u>	<u>4,104</u>

3 Income from charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Preparation of meals	87,407	-	87,407	54,417	-	54,417
Day Centre fees	434	-	434	26,372	-	26,372
Catering	-	-	-	512	-	512
	<u>87,841</u>	<u>-</u>	<u>87,841</u>	<u>81,301</u>	<u>-</u>	<u>81,301</u>

4 Income from other trading activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Room hire and rentals	254	-	254	8,656	-	8,656
Card sales	-	-	-	142	-	142
	<u>254</u>	<u>-</u>	<u>254</u>	<u>8,798</u>	<u>-</u>	<u>8,798</u>

5 Investment income

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Bank interest	546	-	546	-	-	-
	<u>546</u>	<u>-</u>	<u>546</u>	<u>-</u>	<u>-</u>	<u>-</u>

6 Expenditure on charitable activities

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Water	3,020	-	3,020	3,346	-	3,346
Insurance	1,965	-	1,965	2,407	-	2,407
Cards	-	-	-	292	-	292
Internet	280	-	280	306	-	306
Website	132	-	132	-	-	-
Light, heat and power	7,511	-	7,511	8,384	-	8,384
Wages and salaries	61,610	-	61,610	68,385	-	68,385
Repairs and renewals	5,048	-	5,048	6,618	-	6,618
Management fees	1,062	-	1,062	787	-	787
Telephone	420	-	420	419	-	419
Travel	35	-	35	-	-	-
Cleaning and laundry	1,640	-	1,640	1,610	-	1,610
Accountancy	500	-	500	500	-	500
Independent examination fees	460	-	460	460	-	460
Sundry expenses	95	-	95	184	-	184
Depreciation	368	-	368	491	-	491
	<u>84,146</u>	<u>-</u>	<u>84,146</u>	<u>94,189</u>	<u>-</u>	<u>94,189</u>

7 Wages and salaries

	2021 £	2020 £
Wages and salaries	61,031	68,004
Social security costs	-	-
Pension costs	579	381
	<u>61,610</u>	<u>68,385</u>

No individual employee was paid over £60,000 (2020 – £60,000).

There were 8 employees during the year (2020 – 7).

The centre manager is considered the only key management personnel. Total employee benefits of the key management personnel were £13,085 (2020 - £17,000).

8 Related parties

The trustees (or any persons connected with them) did not receive any remuneration during the year (2020 - none), and there were no related party transactions (2020 – none).

9 Tangible fixed assets

	Land and buildings		
	Freehold	Equipment	Total
Cost			
At 1 April 2020	102,378	70,021	172,399
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2021	102,378	70,021	172,399
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 April 2020	-	68,550	68,550
Charge in year	-	368	368
	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	68,918	68,918
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 March 2021	102,378	1,103	103,481
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	102,378	1,471	103,849
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

10 Debtors

	2021	2020
	£	£
Trade debtors	32	100
Prepayments	26	486
	<hr/>	<hr/>
	58	586
	<hr/> <hr/>	<hr/> <hr/>

11 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	285	1,040
PAYE & NI	210	-
Accruals	960	960
	<hr/>	<hr/>
	1,455	2,000
	<hr/> <hr/>	<hr/> <hr/>

12 Statement of funds – 2021

	Balance 01.04.20 £	Income £	Expenditure £	Balance 31.03.21 £
Unrestricted funds				
General funds	314,290	103,447	(84,146)	333,591
Designated fund	10,000	-	-	10,000
Total unrestricted funds	<u>324,290</u>	<u>103,447</u>	<u>(84,146)</u>	<u>343,591</u>

Statement of funds – 2020

	Balance 01.04.19 £	Income £	Expenditure £	Balance 31.03.20 £
Unrestricted funds				
General funds	314,276	94,203	(94,189)	314,290
Designated fund	10,000	-	-	10,000
Total unrestricted funds	<u>324,276</u>	<u>94,203</u>	<u>(94,189)</u>	<u>324,290</u>

- The designated fund is held by the charity for replacement and development of equipment.

13 Analysis of net assets between funds

	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2021 £	Unrest- ricted Funds £	Rest- ricted Funds £	Total Funds 2020 £
Tangible assets	103,481	-	103,481	103,847	-	103,847
Net current assets	240,110	-	240,110	210,443	-	210,443
	<u>343,591</u>	<u>-</u>	<u>343,591</u>	<u>324,290</u>	<u>-</u>	<u>324,290</u>

14 Financial instruments

Categorisation of financial instruments	2021 £	2020 £
Financial assets that are debt instruments measured at amortised cost	<u>239,839</u>	<u>220,255</u>
Financial liabilities measured at amortised cost	<u>1,455</u>	<u>2,000</u>

There were no items of income, expenditure, gains and losses to report (2020 - none).