# YELDALL CHRISTIAN CENTRES

England & Wales · Charity number 1000038

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 02482048 |
| **Registered** | 1990-08-08 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Yeldall Manor<br>Bear Lane<br>Hare Hatch<br>Reading<br>RG10 9XR |
| **Phone** | 01189404411 |
| **Email** | info@yeldall.org.uk |
| **Website** | www.yeldall.org.uk |

## Activities

**Objects:** TO ADVANCE THE EVANGELICAL CHRISTIAN FAITH IN ALL PARTS OF THE WORLD BY SUCH MEANS BEING CHARITABLE AS THE COMPANY MAY DETERMINE 2. TO ADVANCE THE EDUCATION OF PERSONS WHO ARE PRIMARILY WITHIN PRISONS, DETENTION FACILITIES, JUVENILE CENTRES AND DRUG AND ALCOHOL REHABILITATION FACILITIES WITHIN THE UNITED KINGDOM AND WHO MAY HAVE ADDICTION PROBLEMS TO DRUGS, ALCOHOL, CHEMICAL SOLVENTS, EATING DISORDERS AND/OR ARE HOMELESS AND/OR SIMILAR IN DAY CENTRES, RESIDENTIAL HOMES AND SUCH OTHER CENTRES AND FACILITIES AS MAY BE MAINTAINED BY OR ON BEHALF OF OR BELONG TO THE COMPANY FROM TIME TO TIME 3. 4, 5 & 6 SEE MEM & ARTS - 24.6.03

**Activities:** Provision of residential rehabilitation and resettlement for men with drug and/or alcohol addictions.

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## Classification

- **How:** Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing, Economic/community Development/employment
- **Who:** Other Defined Groups

## Geography

- Wokingham

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £1,609,633 | £1,420,879 | £1,304,745 | 34 |
| 2024-03-31 | £1,486,205 | £1,294,097 | £1,115,991 | 31 |
| 2023-03-31 | £1,423,108 | £1,360,962 | £923,883 | 32 |
| 2022-03-31 | £1,382,841 | £1,400,805 | £861,737 | 37 |
| 2021-03-31 | £1,399,562 | £1,330,114 | £879,701 | 34 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Nigel Christopher Tinker** | Chair | 2020-04-30 |
| Dr John Peter William Stone | | 2016-12-02 |
| HEIDI LYNN YODER | | 2007-03-26 |
| JAMES DOUGLAS TOYNE HERRING | | 2008-04-24 |
| Michael Phillips | | 2016-12-02 |
| PETER ANTHONY EMMS | | 2007-04-01 |
| ROGER HOWARD | | 2007-07-23 |
| Rev David Walker | | 2025-06-12 |

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**YELDALL CHRISTIAN CENTRES**

England & Wales - Charity number 1000038

# Accounts

YELDALL MANOR
recovery for life

# *Report and Financial Statements for the year ended 31st March 2025*

**Yeldall Christian Centres**
A company limited by guarantee

**Company Registration Number:** 02482048
**Charity Number:** 1000038

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# YELDALL CHRISTIAN CENTRES
# COMPANY INFORMATION

The Board of Trustees of Yeldall Christian Centres presents its report and audited financial statements for the year ended 31 March 2025.

**Reference and Administrative Information:**

| | |
|---|---|
| Charity Name: | Yeldall Christian Centres |
| Charity Registration Number: | 1000038 |
| Company Registration Number: | 02482048 |
| Registered Office and Operational Address: | Yeldall Manor, Bear Lane, Hare Hatch, READING RG10 9XR |

**Board of Trustees:**

| | |
|---|---|
| Mr A Tower (Chair) | Dr J Stone (Vice-Chair) |
| Mr P Emms | Mrs R Hayward |
| Mr J Herring | Mr R Howard |
| Mr M Phillips | Mr N C Tinker |
| Rev D Walker (from June 2025) | Ms H Yoder |

**Company Secretary:** Mrs S Hedger

**Senior Leadership Team (to March 2025):**

| | |
|---|---|
| Mr S Mansour | Chief Executive |
| Mr R Beese | Director of Operations (from October 2024) |
| Mrs N Bradley | Finance Manager |
| Mrs S Dent | Payroll and Personnel Administration Manager (to May 2024) |
| Mr C Etchels | Head of Therapy / Senior Counsellor |
| Mrs A Fletcher | Programme Manager and CQC Manager (from July 2024) |
| Mrs S Hedger | Administration and Supporter Relations Manager |
| Mr S White | Programme Operations Manager (to July 2024) |
| Ms R Williams | Programme Development Manager (to July 2024) |
| Mr M Winsor | Facilities Manager |

**Strategic Team (from April 2025):**

| | |
|---|---|
| Mr S Mansour | Chief Executive |
| Mr R Beese | Director of Operations |
| Mrs N Bradley | Finance Manager |
| Dr S Crewe | HR Officer |
| Mrs S Hedger | Administration and Supporter Relations Manager |

**Auditors:**
Bruton Charles, Chartered Accountants
The Coach House
Greys Green Business Centre
HENLEY-ON-THAMES
RG9 4QG

**Bankers:**
Lloyds Bank plc
High Street
BRACKNELL
RG12 1BT

YELDALL CHRISTIAN CENTRES

# CHAIR OF TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The year in view for this report has been one of a renewed and well-resourced staff team, particularly with the addition of a Director of Operations and a dedicated Human Resources Officer. This has led to a new Strategic Team to guide future direction, and revised responsibilities for supervision and other developing HR policies and practices.

The investment in our staff team is reflected in these accounts, and income continues to be healthy through funding from local council drug and alcohol teams to resource resident occupancy levels.

Overall residency levels to make best use of the 21 main house beds and 13 Lodge beds continues to be a challenge with lead-in times for admissions, increasingly complicated dual-diagnosis candidates, and the progress through the programme and resulting retention. A new resource of a flat within the main house has been developed during the year.

Yeldall continues to enjoy and benefit from the relationships with local churches and individual supporters, which are so essential to its operation, as well as continuing to develop the professional connections that are important to enable the fulfilment of Yeldall's role in the sector.

We continue to give thanks to God for His leading and provision as we look ahead to resolving challenges as they emerge.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

# Our Aims and Objectives

## PURPOSES AND AIMS

The charity's purposes are set out in the objects contained in the company's memorandum of association. Our overall purposes are achieved through the provision of residential drug and alcohol treatment (rehabilitation), recovery support housing / aftercare.

The aims of the charity are: To glorify God through offering healing, wholeness and hope to men with drug and alcohol problems and to see them set free from addiction and living a new life in Christ.

Our vision is that **Yeldall wants all those affected by addiction to heal, transform and thrive.** Our mission, rooted in our Christian faith, is to help those in addiction to find recovery. Our holistic approach gives them the opportunity to:

- **Belong** to a safe and nurturing community
- **Understand** themselves and their addiction better, and address the causes; and
- **Develop** the skills for an ongoing life in recovery.

We see all people as created and loved by God. We seek to deal with people fairly and impartially, recognising the importance of treating people as individuals. We seek to act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, whether it is those we seek to serve, our staff, trustees, volunteers, or supporters.

Our programmes are based on Biblical principles and values, which we believe will contribute to the physical, emotional and spiritual well-being of every resident. We will never impose our viewpoint upon anyone, recognising freedom of choice in faith, as in other areas.

## ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focussed on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they set.

# YELDALL CHRISTIAN CENTRES
# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

## THE FOCUS OF OUR WORK

Our main objective for the year continued to be the provision of rehabilitation and recovery support housing / aftercare for people with a history of drug and alcohol problems. We aim to provide a range of services which reflect the relevant quality standards and address the potential problems related to rehabilitation from addiction to drugs and/or alcohol. We also work in partnership with other agencies to ensure that the widest range of services is available that best matches the needs of our clients.

## YELDALL STRATEGIC APPROACH AND METHODOLOGY

This outlines a comprehensive strategic approach and methodology for achieving the desired outcomes outlined in the service specification for Yeldall's programme. It highlights key strategies and methodologies that will ensure successful treatment and long-term recovery for individuals suffering from substance abuse.

### Strategic Approach

1. Holistic Treatment Model
   We adopt a holistic treatment model that addresses the physical, psychological, and social aspects of addiction. This approach ensures that all underlying issues contributing to substance abuse are effectively addressed.

2. Individualised Treatment Plans
   Recognising that each individual's journey to recovery is unique, we develop personalised treatment plans tailored to each patient's specific needs, preferences, and circumstances.

### Key Strategies

1. Comprehensive Assessment and Diagnosis

   Initial Evaluation: A thorough assessment, including health, psychological, and social evaluations, to create a detailed understanding of the individual's condition.

   Continuous Monitoring: Regular assessments throughout the treatment to track progress and make necessary adjustments to the treatment plan.

2. Integrated Treatment Services

   Behavioural Therapies: Evidence-based therapies such as Cognitive Behavioural Therapy (CBT), Dialectical Behaviour Therapy (DBT), and Motivational Interviewing (MI) to address the psychological aspects of addiction. An integrative therapy model is also used to meet individual residents' specific needs.

3. Family and Community Involvement
   Family engagement: Involving family members in the treatment process to improve communication, provide support, and address family dynamics that may contribute to addiction.

   Community Integration: Encouraging participation in community support groups and activities to build a strong support network post-treatment.

4. Aftercare and Relapse Prevention

   Aftercare Planning: Develop a comprehensive aftercare plan that includes ongoing therapy, support group participation, and regular follow-ups.

   Relapse Prevention Programmes provide education and tools to recognise and manage triggers and develop coping strategies to prevent relapse.

**Methodologies**

1. Evidence-Based Practices

   Cognitive Behavioural Therapy (CBT): Helps individuals recognise and change negative thought patterns and behaviours related to substance abuse.

   Motivational Interviewing (MI): Enhances motivation to change and reinforces commitment to treatment goals.

   Contingency Management (CM): Uses positive reinforcement to encourage sobriety and adherence to the treatment plan.

   Trauma focused therapy helps individuals to stabilising their emotions and triggers, manage the processing of the root cause of addiction and achieve reintegration into society in a healthy manner.

2. Multidisciplinary Team Approach

   Team Composition: This includes recovery workers, healthcare support workers, addiction counsellors, spiritual workers, and peer support specialists.

   Collaborative Care: Regular team meetings to discuss residents' progress, share insights, and make collaborative decisions on treatment adjustments.

**Innovative Practices**

1. Mindfulness and Stress Reduction Techniques

   Mindfulness-Based Relapse Prevention (MBRP): Combines mindfulness practices with relapse prevention strategies to help individuals stay present and manage cravings.

   Prayers and Meditation: Incorporating prayers and meditation sessions promotes mental, emotional, and spiritual well-being and reduces stress.

2. Nutritional and Lifestyle Interventions
   Nutrition and work experience: Educating and training residents to engage with nature and work outdoors on the land, participating in recycling programmes, and developing healthy eating habits to support physical health and recovery.

   Exercise programmes: Access to exercise and gym facilities throughout the programme is offered to improve physical fitness and mental well-being.

3. Peer Support enhanced culture

   Peer Support: Connecting residents with peer mentors who have successfully recovered from addiction to provide guidance and support.

Our strategic approach and methodology for recovery focus on providing comprehensive, individualised, and evidence-based treatment that addresses the multifaceted nature of addiction. By integrating innovative practices and involving family and community, we aim to ensure the successful attainment of the desired outcomes, leading to long-term recovery and improved quality of life for our patients.

# Our Activities

**HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT**

Yeldall Manor is a residential Christian addiction recovery centre offering services for men over the age of 18, which has been in operation since 1977. In 2024-25, our services comprised two phases of intense treatment: Phase 1 'Grounding' and Phase 2 'Growth', followed by two resettlement phases: Resettlement 1 'Application' and Resettlement 2 'Reintegration'. Phases 1 and 2 were registered with the Care Quality Commission under the registration category "Accommodation for persons who require treatment for substance misuse".

Our main activities and beneficiaries are described in more detail below. All of our charitable activities focus on the provision of residential rehabilitation and recovery support for people with drug and/or alcohol problems and are undertaken to further our charitable purposes for the public benefit.

**Benefits to the Individual:**
Yeldall's services provide numerous benefits to individuals, including but by no means limited to:

- Improved health outcomes: Successful treatment can improve physical and mental health, reducing the need for future medical care
- Increased quality of life: Rehabilitation helps individuals regain control of their lives, improve their relationships, and enhance their overall well-being
- Enhanced employment opportunities: Recovery often enables individuals to return to work or pursue new career opportunities, improving their financial stability.

**Benefits to the Community:**

The community also reaps significant benefits from the practical work of Yeldall services such as:

- Reduced crime rates: Successful rehabilitation can lead to a decrease in drug-related crimes, benefiting public safety and reducing law enforcement costs
- Lower healthcare costs: Effective treatment reduces the burden on emergency services and long-term healthcare facilities as well as social service expenditure
- Increased productivity: Rehabilitated individuals contribute to the economy by becoming productive members of society.

**Cost-benefit Analysis:**

Analysing the ratio of treatment costs against the tangible and intangible benefits demonstrates clear value for money, when seen as investment in the individual's future and the community's well-being. Effective treatment can lead to a significant return on investment by significantly lowering future societal costs, enhancing the quality of life for individuals, and contributing to overall community welfare.

**PRE-ADMISSION SUPPORT**

We support potential clients and their families in their pre-admission preparation including advice on detoxification and other relevant services.

**PHASE 1: GROUNDING**

Yeldall Manor is a healing community with a holistic approach encompassing physical, mental, emotional and spiritual well-being. Phase 1 lasts twelve weeks and is a period in which the resident can stabilise. They can return to physical health in a supported environment whilst starting to build relationships, regain clarity of mind and the ability to start self-reflecting to identify needs and start to set goals for the future. Each resident will reflect on their past and identify harm, take ownership of their addiction, and start to explore the driving factors of addiction in a supportive community of like-minded men.

This phase includes:

- Highly supportive and structured environment to explore addiction and its roots
- Regular one-to-one sessions with qualified counsellors and group facilitators
- Seamless continuation onto the Yeldall Manor Phase 2 programme
- Training groups on the fundamentals of addiction and process groups to become aware of emotions and behaviours
- Varieties of alternative group work: mindfulness, creativity, journaling, budgeting and fellowship.
- Opportunity to meet one-to-one with our chaplaincy team as well as community groups focussing on the Christian faith
- Meaningful work in the house or grounds - a chance to learn new skills

- Recreation opportunities e.g., swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness.

Of those who started Phase 1 between 1st April 2024 and 31st March 2025, 84% successfully completed the full twelve weeks.

**PHASE 2: GROWTH**

Phase 2 lasts for a further twelve weeks and empowers residents to advance in recovery skills and grow in physical health. Each resident becomes aware of human functioning, emotional well-being, core needs and cognitive/behavioural patterns, and develops an understanding of the personal drivers underpinning their addiction, along with an awareness of their own relapse triggers.

This phase includes:

- On-going high level of support
- One-to-one counselling with their trained counsellor looking at past and current issues as well as plans for the future.
- Teaching groups on life skills, attitudes, ethics, relationships and relapse prevention
- Interactive groups - a chance for each individual to contribute to their own and others' recovery by becoming responsible and accountable to each other in sharing openly and honestly
- On-going opportunity to meet one-to-one with our chaplaincy team and community groups focussing on the Christian faith.
- Meaningful work in the house or grounds - a chance to learn new skills
- Training opportunities that may include literacy, numeracy, budgeting and IT
- Recreation opportunities e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness
- Opportunity to join the 18 to 24-week Resettlement 1 accommodation living semi-independently on-site

Looking at Phase 1 and 2 together, of residents who commenced Phase 1 during the 2024-25 financial year, 61% have either completed the 24-week two phases or are still resident at the time of writing (2023-24: 57%). The average occupancy across Phases 1 and 2 during the year was 17.95 residents; the highest in recent years (2023-24: 16.72).

**RESETTLEMENT 1: APPLICATION**

Resettlement 1 is flexible in length, up to six months, dependent upon assessed need, and it equips residents to implement their newly acquired skills in a semi-independent living environment (the Lodge), which is still situated on the Yeldall estate. This allows them to acclimatise to the pressures of independence whilst remaining abstinent in a safe and supportive environment. It also enables each resident to build their recovery support network in the local area and attend work-based placements and training courses to equip them for future employment.

This phase includes:

- One-to-one key working and individual support plans
- Weekly or fortnightly counselling with the same counsellor who worked with them in Phases 1 and 2
- Interactive groups - a chance to discuss various issues in addition to being responsible and accountable to each other
- Group topics include relapse prevention, life skills, healthy eating, appropriate attitudes, budgeting and relationships
- Continued opportunity to meet with our chaplaincy team as well as other opportunities for meeting in a Christian context
- Voluntary work placements within local businesses or charities
- Training opportunities, which may include help with literacy, numeracy and IT, as well as personal and professional development
- Support in finding suitable work and housing

Of those who began the Resettlement 1 programme in the year 2024-25, 75% successfully completed it. The average occupancy during the year was 9.19 residents (2023-24: 8.74).

**RESETTLEMENT 2: REINTEGRATION**

Yeldall runs a hybrid move-on supported housing scheme. We offer a total of seven beds, both on-site and in the community, enabling us to provide much-needed move-on accommodation to those leaving our Resettlement 1 phase. Residents who choose to continue with us to Resettlement 2 agree to be tested for drugs and alcohol regularly, must be working towards full-time employment or education and meet on a monthly basis with their key worker. They very much remain part of the Yeldall family, often joining us for Sunday lunch or other occasions.

These seven beds run by Yeldall augment those already available from several like-minded Christian charities, who continue to provide local supported accommodation for men leaving residential treatment services such as Yeldall Manor.

During the 2024-5 financial year, the four beds available off-site saw an average occupancy of 3.5 (2023-24: 1.7).

**POST-RESIDENTIAL SUPPORT**

When residents graduate Yeldall accommodation, they very much remain part of the 'family'. There are both formal and informal opportunities for them to engage with staff and residents throughout the year, as well as to request additional help and support if it is needed.

**MYTRIBE (Family support)**

Since the first Family Day in August 2024, Yeldall Manor staff and volunteers have continued to invest time and energy into creating space for loved ones to receive support in their own path of healing from the impact of addiction.

The MyTribe support group runs twice a month and is much welcomed by the members as a confidential and safe space to share experiences, provide hope and discuss the common themes that arise when loving someone who has been in addiction. It is a unique offer of support, in that loved ones can not only listen to and discuss their own experiences, but they are also welcomed into the Yeldall 'family' community, connecting from all over the country. An invitation-only WhatsApp group is also available, in which members can share daily encouragement, support and kindness to one another.

We are very grateful to the Yeldall team and volunteers for their commitment to MyTribe and their continued time, passion and dedication to providing this support.

**CHAPLAINCY**

Throughout the past year, the chaplaincy team has continued to offer sensitive, confidential support to residents wishing to explore matters of faith and spirituality during their recovery journey. A significant number of individuals—whether from Christian backgrounds, other faith traditions, or no declared belief—engaged in one-to-one conversations with the chaplaincy team. These meetings helped each man to explore what faith could mean for him and, where there was interest, to explore Gospel themes for himself, as well as fostering reflection, emotional wellbeing, and a deeper understanding of holistic recovery.

Residents also participated in a range of both whole-house and optional meetings. These included weekly church visits and in-house Christian services, reflective 'Encounter' evenings, faith exploration, Bible discussions and faith-based courses. These offerings are always delivered with respect for individual autonomy and in the spirit of providing safe space for personal exploration.

Chaplaincy remains committed to honouring the diverse spiritual needs within our community. Rooted in the saving grace of Jesus, we seek to contribute to an inclusive environment where faith in Him is recognised as a key pathway toward healing, restoration and transformation.

**COACH HOUSE**

The Coach House buildings on the perimeter of the Yeldall Manor grounds house nine business units which are home to various artists and makers and other trades and services, plus a couple of rented storage spaces. In addition to the rental income, which benefits Yeldall, many businesses have "given back" to Yeldall in some way over the past year including participating in creative groups for residents. The artists and makers also attract local supporters, including a few hundred people who attended two 'open studio' events during the year.

**VOLUNTEERS**

Yeldall is very grateful for the service of many dedicated volunteers who help us in various ways. We are indebted to those who help us in areas such as facilities/IT, reception, driving, gardening, fitness, chaplaincy and mentoring. They are a valued and vital part of the Yeldall community.

# Financial Review

**FINANCIAL ACTIVITY**

The previous year 2023-24 saw income from funded residents (funded by substance misuse teams or sometimes privately) increase after many years of decline, and 2024-25 showed a continued increase. The accounts for this year therefore show an overall increase in income of £123,000 from the previous year, including increases in income from charitable activities (fees received for funded residents) of £195,000 and investment income of £8,000, alongside a reduction of £80,000 in voluntary income and no significant change in other income.

The year ended with an overall surplus of £189,000 (2024 – £192,000), which comprised surpluses of £129,000 in general unrestricted funds and £100,000 in designated funds, together with reductions of £12,000 in restricted funds and £28,000 in the capital reserve.

Overall, the financial results have led to an increase in general unrestricted reserves to £299,000 (2024 – £170,000) and an increase in total reserves to £1,305,000 (2024 – £1,116,000).

The increase in charitable expenditure of £128,000 includes increases of £67,000 in staff costs, £18,000 in property costs and £16,000 in resident costs. Other changes are detailed in note 6.

**FUND-RAISING**

In 2024-25, £690,900 was received in voluntary income (2023-24: £771,479) comprising 43% of total income (2023-24: 52%). The generosity of all our supporters, including individuals, churches and trust funds, who give so freely from what they have, is a never-ending blessing to us. Without such support, we simply would not be able to function as we do.

We have continued to hold regular Celebration services in various local churches, as well as our annual Open Day here at Yeldall Manor, which all continue to be an excellent witness of some of the lives that have been changed in recent times, and are much enjoyed by those who attend.

Support from charitable trust and foundations provides a vital part of our income and, since 2022, we have been working alongside a fund-raising consultancy, Chell Perkins, to assist us in our communications with, and applications to, these bodies. We remain incredibly grateful for the generous support of many trust funds (including Berkshire Community Foundation amongst many others), some of whom have supported us faithfully for many years, whilst others have contributed for the first time.

## INVESTMENT POLICY

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment that the directors see fit.

The trustees have operated a policy of keeping available funds in an interest-bearing charities' deposit fund with an investment management company.

## RESERVES POLICY

The directors have reviewed the charitable company's need for reserves in line with the guidance issued by the Charity Commission. Based on the potential loss or reduction of one or two of Yeldall's varied revenue streams, net of associated cost savings, the directors deem it reasonable that the desired level of free reserves would be in the range of six to eight weeks' expenditure. For the year 2025-26, this is budgeted at £182,000 - £242,000.

Free reserves at March 2025 were £251,000 (2024: £117,000), which is just above the suggested range. In the event that further funds are required, there is £219,000 in designated funds (2024: £119,000), which can be used as needed. In addition, should an unprecedented combination of loss of income streams occur (which directors deem to be very low risk), there are unencumbered assets which could be liquidated to bolster reserves, without significantly changing the objectives of the charity.

## PLANS FOR FUTURE PERIODS

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

The following innovative plans aim to enhance the effectiveness of our drug rehab services, improve outcomes for our residents, and generate broader benefits for the community. These initiatives are designed to address emerging challenges, leverage new technologies, and incorporate best practices in addiction treatment.

**1. Holistic Healthcare and treatment Programmes**
**Rationale:** Addressing the mind, body, emotion, and spirit is crucial for comprehensive recovery, promoting overall well-being and resilience

**Plan:**

- **Integrative Therapies**: Expand offerings to include one-to-one and group therapy
- **Wellness Education**: Provide workshops on nutrition, physical fitness, and mental health

**Hoped-for Benefits:**

- Improved physical health and reduced stress, supporting long-term recovery
- Enhanced overall well-being, contributing to higher quality of life
- Empowered residents with knowledge and skills for maintaining health post-treatment

**2. Community-Based Recovery Initiatives**

**Rationale:** Engaging the broader community can provide additional support networks and reduce the stigma associated with addiction

**Plan:**

- **Community Education Programmes**: Conduct outreach to educate the public about addiction and recovery, fostering a supportive environment
- **Collaborative Projects**: Partner with local organisations to create employment opportunities, volunteer programmes, and recreational activities for residents

**Hoped-for Benefits:**

- Increased community support and reduced stigma
- Enhanced social reintegration and employment opportunities for residents
- Strengthened community bonds and improved public health

**3. Strengthen Move-on Housing Provision**

**Rationale:** Ensuring that appropriate move-on options are available to as many residents as possible when they complete our services

**Plan:**

- **Partnership Working**: Continue to develop partnerships in the local area as well as in different regions
- **Consider increasing Yeldall's move-on capacity**: Look into opportunities to expand the current move-on capacity

**Hoped-for Benefits:**

- Ensuring the provision of stable, supported accommodation for men who have completed our one-year addiction recovery programme
- Consequent reduction in relapse rates, increase in men securing employment / training, and more long-term stability

**Conclusion**

Implementing these innovative plans will significantly enhance our addiction recovery services, offering more personalised, effective, and comprehensive care. The anticipated benefits include improved resident recovery outcomes, a more robust support system, and broader community benefits such as reduced crime rates, better public health, and increased social cohesion. By staying at the forefront of addiction treatment providers, we can ensure our residents have the best possible chance of long-term success and a brighter future.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025**

# Structure, Governance and Management

## GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 16th March 1990 and registered as a charity on 8th August 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member of the charitable company may have a liability of £1 in the event of the charitable company being liquidated whilst they are a member or within one year of them ceasing to be a member.

## RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. The trustees bring a wide range of skills to the charity and, when considering inviting additional trustees to join the board, the trustees will consider those with a similar vision who can bring specialist skills and experience needed for future development.

Potential trustees are normally recommended by one or more of the existing trustees and/or the Chief Executive. They are provisionally considered by the Board before being 'interviewed' by two or more of the trustees who will present a report to the subsequent meeting before the candidate is formally invited to join the Board.

As part of the recruitment process, the potential candidate will be signposted to trustee guidance from the Charity Commission and NCVO, and will sign a declaration affirming that they will act in accordance with the guidelines and are not disqualified from acting as a trustee by reason of unspent conviction for fraud, bankruptcy or removal as a charity director. To verify this, we undertake an Adverse Credit History check. All of these checks are repeated whenever a trustee is re-elected.

Under the Articles of Association, the serving directors may appoint additional directors at any time. The Articles of Association require that any directors so appointed must retire at the first Annual General Meeting following appointment and may offer themselves for re-election. The Reverend David Walker is thus retiring and submitting himself for re-election. The Articles of Association also require that a third of the other directors shall retire at every Annual General Meeting. Mr Peter Emms, Mr James Herring and Mr Roger Howard are retiring and are submitting themselves for re-election.

Existing trustees are already familiar with the practical work of the charity and new trustees are encouraged to meet the existing trustees and key employees to familiarise themselves with the charity and the context in which it operates. New trustees will also be provided with relevant information relating to the charity. Trustees are kept informed of external training events where these may facilitate the undertaking of their role.

# YELDALL CHRISTIAN CENTRES
# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

## RISK MANAGEMENT

The trustees continue to review the major risks to which the charity is exposed and consider systems to mitigate those risks. Management are encouraged to bring new risks to the attention of trustees as soon as they are identified. A risk register has been developed and this lists all identified risks along with mitigation measures that have been put in place. A quarterly Governance Meeting looks at risk as one of its standing agenda items (others include policy updates, staffing, complaints, incident reviews and training).

The identified risks that are still categorised as "high" even following the application of control measures are as follows:

- Loss of key staff – If certain key members of staff leave this will leave gaps in the organisation. We have sought to ensure that more than one member of staff is trained up in any key function and have introduced longer notice periods for senior staff in the new standard contracts.
- Information technology (virus) – We are working with our IT support to ensure that back-up procedures for all key activities are adequate and robust. The move to a comprehensive electronic system to cover many aspects of our operation along with more cloud-based systems has provided additional mitigation in this area.
- Dependency on income sources – We continue actively to ensure that we have multiple streams of funding for clients to come to Yeldall Manor.
- Government policy – Changes in government policy towards residential rehabilitation could be damaging to the organisation. Yeldall Manor is part of the Choices group of independent rehabilitation centres, the Recovery Group UK and is actively involved in discussions with government about the role of residential rehabilitation – this gives us some early warning of changes that may affect the sector.
- CQC Compliance Issues – There continue to be changes in how CQC inspects residential drug and alcohol rehabilitation. We have continued to be proactive in preparing for inspections by engaging external consultants to regularly review our practice and policies to identify areas requiring improvement.
- GDPR Compliance – Data management and security remain a high priority, and we seek to be compliant with all requirements of the UK GDPR and thus mitigate any potential breaches.
- Global Pandemic – As with many organisations, the advent of COVID-19 identified shortcomings in our business continuity planning for such events. The work that we have done during the past years has strengthened our ability to cope with such high impact events.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company.

All insurable risks are subject to normal insurance policies, covering matters such as employer's liability, public liability, business interruption, buildings and contents, etc.

The charity also has trustee indemnity insurance, which includes professional indemnity for the services provided by the charity. Special activities are individually assessed for risk and additional insurance taken out to cover these if required.

Policies and procedures are in place to ensure the health and safety of all staff, volunteers, service users and visitors to Yeldall Manor.

## ORGANISATIONAL STRUCTURE

Yeldall Manor has a Board of Trustees that meets quarterly and is responsible for the strategic direction and policy of the charity. Currently there are ten members of the Board from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive, Director of Operations and Company Secretary sit on the Board but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of services rests with the Chief Executive, Director of Operations and other senior leaders. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and the Director of Operations has responsibility for the day-to-day operational management of the Centre. Other senior leaders and managers have responsibility for individual supervision of the staff team and for ensuring that the team continue to develop their skills and working practices in line with good practice.

## RELATED PARTIES

Yeldall Manor is accountable for its provision of care and treatment to the Care Quality Commission and the Office for Health Improvement and Disparities.

Yeldall Manor receives referrals from across the UK. These referrals come from community or prison drug and alcohol teams, solicitors and probation officers, doctors, community mental health teams, homeless hostels, churches, prison chaplaincies, families and friends of people with a drug and/or alcohol problem and from individuals themselves. Residents' places are funded by various different routes, with Yeldall's own Good Samaritan Fund accounting for about 40% of placements where local authority funding or private funding is not available. In many cases we are able to apply for enhanced housing benefit to cover the housing aspects of residents' stay at Yeldall Manor.

Yeldall is part of various networks relevant to our charitable status and work. These include Choices, Recovery Group UK, International Substance Abuse and Addiction Coalition (ISAAC), the Evangelical Alliance (EA) and the Association of Christian Counsellors (ACC). We are also part of the All-Party Parliamentary Group on Drugs, Alcohol and Justice, and two service provider subgroups working with the Office for Health Improvement and Disparities.

As mentioned elsewhere, Yeldall Manor also has links with many local churches that provide us with financial, prayer or practical support, and offer vital pastoral/spiritual support for our residents and former residents. We value their support immensely, but we have no official ties with any one church or denomination.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of the charitable activities for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safekeeping the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

YELDALL CHRISTIAN CENTRES

# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

## AUDITORS

Bruton Charles were re-appointed as auditors during the year and have expressed their willingness to continue in that capacity. A resolution proposing their re-appointment will be put to the Annual General Meeting.

In preparing this report, advantage has been taken of the small companies' exemption in the Companies Act 2006.

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

**BY ORDER OF THE BOARD**



A Tower
Chair of Trustees
25 September 2025

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2025

## Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

• give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;

• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

• have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

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

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

## Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2025

and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or

- we have not received all the information and explanations we require for our audit; or

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2025

such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities

This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil & Major

**Bruton Charles**
**Neil Major (Senior Statutory Auditor)**
Chartered Accountant and Registered Auditors
The Coach House, Greys Green Business Centre,
Henley-on-Thames, Oxfordshire. RG9 4QG

..... 25th ..... September 2025

Bruton Charles is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF FINANCIAL ACTIVITIES
# FOR THE YEAR ENDED 31 MARCH 2025

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|---|---|
| **Income** | | | | | |
| *Donations, legacies and similar income* | 2 | 432,066 | 258,834 | 690,900 | 771,479 |
| *Investment income* | | 14,798 | - | 14,798 | 6,375 |
| *Income from charitable activities* | 3 | 836,884 | - | 836,884 | 641,750 |
| *Other income* | 4 | 67,051 | - | 67,051 | 66,601 |
| **Total Income** | | **1,350,799** | **258,834** | **1,609,633** | **1,486,205** |
| **Expenditure** | | | | | |
| *Costs of raising funds* | 5 | 74,944 | - | 74,944 | 76,148 |
| *Charitable activities* | 6 | 1,305,353 | 40,582 | 1,345,935 | 1,217,949 |
| Total Expenditure | | **1,380,297** | **40,582** | **1,420,879** | **1,294,097** |
| Net (expenditure)/income | 8 | (29,498) | 218,252 | 188,754 | 192,108 |
| Transfers between reserves | 14/15 | 230,627 | (230,627) | - | - |
| Net movement in funds | | 201,129 | (12,375) | 188,754 | 192,108 |
| Balances brought forward | | 944,072 | 171,919 | 1,115,991 | 923,883 |
| Balances carried forward | | **1,145,201** | **159,544** | **1,304,745** | **1,115,991** |

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.
This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

# YELDALL CHRISTIAN CENTRES
# BALANCE SHEET
# AS AT 31 MARCH 2025

| | Note | £ | 2025 £ | £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible Assets | 10 | | 674,414 | | 708,073 |
| **Current Assets** | | | | | |
| Debtors and prepayments | 11 | 103,735 | | 71,386 | |
| Cash at bank and in hand | | 589,827 | | 453,953 | |
| | | 693,562 | | 525,339 | |
| **Creditors: Amounts falling due within one year** | 12 | (63,231) | | (117,421) | |
| Net Current Assets | | | 630,331 | | 407,918 |
| **Net Assets** | | | **1,304,745** | | **1,115,991** |
| **Capital and Reserves** | | | | | |
| Unrestricted Funds | | | | | |
| General Funds | 14 | | 299,323 | | 170,256 |
| Designated Funds | 14 | | 218,813 | | 119,247 |
| Capital Funds | 14 | | 627,065 | | 654,569 |
| | | | 1,145,201 | | 944,072 |
| Restricted Funds | 13 | | 159,544 | | 171,919 |
| | | | **1,304,745** | | **1,115,991** |

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 relating to small companies, constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 26 to 38 form part of these financial statements.

These financial statements were authorised and approved by the trustees on ..... September 2025 and are signed on their behalf by:

.....

A Tower (Chair of Trustees), 29 September 2025

Company Registration Number 02482048

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF CASH FLOWS
# FOR THE YEAR ENDED 31 MARCH 2025

| | Note | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| Cash flow from operating activities | 22 | 186,552 | 280,784 |
| **Cash flow from investing activities** | | | |
| Payments to acquire tangible fixed assets | | (25,976) | (49,162) |
| Interest received | | 14,798 | 6,375 |
| **Net cash flow from investing activities** | | (11,178) | (42,787) |
| **Cash flow from financing activities** | | | |
| Repayment of bank loans | | (39,500) | (40,500) |
| **Net cash flow from financing activities** | | (39,500) | (40,500) |
| **Net increase in cash and cash equivalents** | | 135,874 | 197,497 |
| **Cash and cash equivalents at 1 April 2024** | | 453,953 | 256,456 |
| **Cash and cash equivalents at 31 March 2025** | 23 | 589,827 | 453,953 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 1. ACCOUNTING POLICIES

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared 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 (FRS102 published October 2019) – (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The Charity constitutes a public benefit entity as defined by FRS 102.

**Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

**Allocation of support costs**

Certain expenditure is directly attributable to specific activities and has been allocated to those cost categories. Where these costs are attributable to more than one activity, they have been apportioned to the individual activities on the basis of the time spent by staff on matters relating to those activities. Central support costs have been allocated on the basis of resources used and have been apportioned to the cost centres of fundraising and publicity, individual projects within charitable expenditure and governance costs.

**Governance costs**

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs relating to the statutory audit.

**Operating lease agreements**

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

**Pensions**

The charitable company contributes to the personal defined-contribution pension schemes of employees. The assets of these schemes are held separately from those of the Charity in independently administered funds. The annual contributions paid are charged against income.

**Tax status**

The charitable company is a registered charity within the definitions of section 506(1) Income and Corporation Taxes Act 1988 and therefore it is not assessable to corporation tax on any surplus charitable funds

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost). These are capitalised if they can be used for more than one year and cost at least £1,000 and a full year's depreciation is charged in the year of acquisition.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | |
|---|---|
| Kitchen equipment | - evenly over eight years |
| Barn | - evenly over fifteen years |
| Estate equipment | - evenly over two to five years |
| Computer equipment | - evenly over two to three years |
| Motor vehicles | - 25% on reducing balance |
| Freehold buildings | - over fifty years |
| Freehold land | - is not depreciated |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

**Impairment of fixed assets**
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Funds accounting**
Funds held by the charitable company are:

*Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Designated funds* – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

*Restricted funds* – these are funds which can only be used for particular purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The trustees make transfers between funds when expenditure of a restricted nature is to be met from more than one type of fund. The maximum level of these transfers is agreed by the trustees prior to the expenditure.

The nature and purpose of each fund is explained further in the notes to the financial statements.

**Creditors and provisions**
Creditors and provisions are recognised at their settlement amount 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.

**Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Financial instruments**
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going concern**
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

| | General Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | General Funds 2024 | Restricted Funds 2024 | Total Funds 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | | | £ |
| Individual | 227,950 | 93,033 | 320,983 | 277,240 | 167,031 | 444,271 |
| Church | 76,050 | 601 | 76,651 | 60,401 | 53,909 | 114,310 |
| Trust | 49,684 | 130,750 | 180,434 | 16,630 | 86,480 | 103,110 |
| Income Tax Recovery | 37,867 | 19,375 | 57,242 | 43,534 | 27,725 | 71,259 |
| Events | 5,765 | 15,075 | 20,840 | 6,623 | 14,906 | 21,529 |
| Legacies | 34,750 | - | 34,750 | 12,000 | 5,000 | 17,000 |
| | 432,066 | 258,834 | 690,900 | 416,428 | 355,051 | 771,479 |

## 3. INCOME FROM CHARITABLE ACTIVITIES

| | General Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | General Funds 2024 | Restricted Funds 2024 | Total Funds 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Phases 1 & 2 | 653,405 | - | 653,405 | 510,386 | - | 510,386 |
| Phase 3 | 124,778 | - | 124,778 | 111,603 | - | 111,603 |
| Phase 4 | 58,701 | - | 58,701 | 19,761 | - | 19,761 |
| | 836,884 | - | 836,884 | 641,750 | - | 641,750 |

## 4. OTHER INCOME

| | General Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | General Funds 2024 | Restricted Funds 2024 | Total Funds 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Rental Income & Service Charge | 61,037 | - | 61,037 | 60,194 | - | 60,194 |
| Estate Income | 4,535 | - | 4,535 | 1,689 | - | 1,689 |
| Sundry Income | 1,479 | - | 1,479 | 3,398 | 1,320 | 4,718 |
| | 67,051 | - | 67,051 | 65,281 | 1,320 | 66,601 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 5. COSTS OF RAISING FUNDS

| | Unrestricted Funds 2025 | Unrestricted Funds 2024 |
|---|---|---|
| | £ | £ |
| Staff costs | 31,538 | 32,917 |
| Insurance | 2,116 | 2,018 |
| Office costs | 3,378 | 2,613 |
| Consultancy fees | 21,738 | 20,280 |
| Events | 6,348 | 5,398 |
| Newsletter | 4,974 | 7,731 |
| Subscriptions | 4,541 | 4,872 |
| Other costs | 311 | 319 |
| | 74,944 | 76,148 |

## 6. CHARITABLE EXPENDITURE

| | Direct costs 2025 | Support costs 2025 | Total Funds 2025 | Direct costs 2024 | Support costs 2024 | Total Funds 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 724,592 | 151,835 | 876,427 | 643,699 | 165,260 | 808,959 |
| Resident costs | 110,112 | 10 | 110,122 | 93,699 | - | 93,699 |
| Transport | 17,077 | 294 | 17,371 | 13,789 | 30 | 13,819 |
| Property | 157,691 | 238 | 157,929 | 139,414 | 40 | 139,454 |
| Insurance | 33,536 | 6,349 | 39,885 | 32,390 | 6,054 | 38,444 |
| Training and recruitment | 19,014 | 1,972 | 20,986 | 15,207 | 1,181 | 16,388 |
| Office costs | 16,676 | 4,593 | 21,269 | 13,745 | 6,041 | 19,786 |
| Professional fees | 3,774 | 12,768 | 16,542 | 1,417 | 10,094 | 11,511 |
| Governance | - | 3,623 | 3,623 | - | 3,623 | 3,623 |
| Marketing | 5,445 | - | 5,445 | 2,801 | - | 2,801 |
| Depreciation and loss on disposal | - | 59,635 | 59,635 | - | 54,291 | 54,291 |
| Bank charges and interest | - | 2,734 | 2,734 | - | 6,760 | 6,760 |
| Other costs | 8,547 | 5,420 | 13,967 | 2,873 | 5,541 | 8,414 |
| | 1,096,464 | 249,471 | 1,345,935 | 959,034 | 258,915 | 1,217,949 |

Charitable expenditure includes £40,582 (2024 - £20,215) of expenditure from restricted funds.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 7. GOVERNANCE COSTS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Audit fees | 3,623 | 3,623 |

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice.

## 8. NET INCOME FOR THE YEAR

This is stated after charging:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Depreciation | 59,635 | 53,840 |
| Loss on disposal of fixed assets | - | 451 |
| Audit fees | 3,623 | 3,623 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 9. STAFF COSTS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 807,193 | 751,614 |
| Social Security costs | 64,675 | 57,016 |
| Pension expense | 30,092 | 27,563 |
| Life insurance costs | 6,005 | 5,683 |
| | 907,965 | 841,876 |

Staff costs have been allocated as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Costs of raising funds | 31,538 | 32,917 |
| Charitable activities (direct costs) | 724,592 | 643,699 |
| Charitable activities (support costs) | 151,835 | 165,260 |
| | 907,965 | 841,876 |

The average number of staff employed during the year were:

| | Total employees | | Full time equivalent | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| Drug and alcohol rehabilitation | 27 | 24 | 21 | 19 |
| Management and administration | 6 | 6 | 4 | 4 |
| Fund-raising and publicity | 1 | 1 | 1 | 1 |
| | 34 | 31 | 26 | 24 |

No employee of the charity received emoluments of more than £60,000.

The spouse of one of the trustees was employed by the charity until December 2024 and received £20,430 from her employment (2024: £25,773). And the spouse of another trustee was employed until July 2024 and received £2,475 from his part-time employment with the charity (2024: £8,831). No other trustees were paid or received any other benefits from employment with the charity in the year. No trustee claimed any expenses in the year (2024: £nil). No trustees received payments for professional or other services supplied to the charity (2024: £nil).

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 10. TANGIBLE FIXED ASSETS

| | Freehold buildings | Motor vehicles | Plant, machinery & fittings | Total |
|---|---|---|---|---|
| *Cost or valuation* | £ | £ | £ | £ |
| At 1 April 2024 | 513,356 | 29,000 | 1,054,490 | 1,596,846 |
| Additions | - | 14,700 | 11,276 | 25,976 |
| Disposals | - | - | (53,900) | (53,900) |
| At 31 March 2025 | 513,356 | 43,700 | 1,011,866 | 1,568,922 |
| *Depreciation* | | | | |
| At 1 April 2024 | 118,436 | 23,724 | 746,613 | 888,773 |
| Charge for the year | 9,393 | 4,994 | 45,248 | 59,635 |
| Disposals | - | - | (53,900) | (53,900) |
| At 31 March 2025 | 127,829 | 28,718 | 737,961 | 894,508 |
| *Net Book Value* | | | | |
| At 31 March 2025 | 385,527 | 14,982 | 273,905 | 674,414 |
| At 31 March 2024 | 394,920 | 5,276 | 307,877 | 708,073 |

All of the assets are used for activities in furtherance of the charitable company's objects. The freehold property is also used for the management and administration of the charitable company.

The freehold properties were given an insurance valuation of just under £13m at the last renewal date.

## 11. DEBTORS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade debtors | 51,706 | 47,026 |
| Prepayments | 44,802 | 20,310 |
| Income Tax recoverable | 7,227 | 4,050 |
| | 103,735 | 71,386 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 12. CREDITORS: Amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Bank loan | - | 39,500 |
| Trade creditors | 18,823 | 18,030 |
| Taxes and Social Security | 16,332 | 14,683 |
| Accruals and deferred income | 26,573 | 42,968 |
| Other creditors | 1,503 | 2,240 |
| | 63,231 | 117,421 |

Within other creditors is an amount of £nil (2024 - £nil) which was due on pension contributions at the year end.

The bank loan was a Coronavirus Business Interruption Loan commenced in July 2020 with a capital repayment holiday for the first year during which time interest and fees were covered by the UK Government Business Interruption Payment. The loan was then repayable by monthly instalments over 5 years to July 2026. Interest was charged at 2.8% above the Bank of England base rate. The loan was secured by fixed and floating charges on the Freehold Properties, Plant and Machinery, all book debts and all other debts, created on 7th December 2020, by Lloyds Bank PLC.
The loan was repaid on 8 August 2024.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 13. RESTRICTED FUNDS

| | Balance at 1 April 2024 | Income | Expenditure | General Transfers | Balance at 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Capital Developments Fund | 80,275 | 27,390 | (13,025) | (9,099) | 85,541 |
| Non-Residential Housing | 3,518 | 1,350 | (1,029) | - | 3,839 |
| Good Samaritan Fund | 67,921 | 177,371 | - | (188,471) | 56,821 |
| Residents' Activities | 25 | 12,550 | (6,718) | (5,857) | - |
| Manor Projects | 18,398 | 21,610 | (11,230) | (17,200) | 11,578 |
| Residents' Training | 1,782 | 50 | (595) | - | 1,237 |
| Staff Training and Salary Costs | - | 18,513 | (7,985) | (10,000) | 528 |
| | 171,919 | 258,834 | (40,582) | (230,627) | 159,544 |

***Capital Developments Fund*** – To fund capital developments at Yeldall Manor e.g. buildings

***Non-Residential Housing*** – For support for residents who have finished the programme e.g. a deposit for tenancy agreements

***Good Samaritan Fund*** – Good Samaritan Bursary Fund to sponsor the placement of residents for whom full funding is not available. Monthly transfers are made from this fund to the general fund at an agreed rate to cover fees for residents whose fees are sponsored in this way

***Residents' Activities***– Beneficial equipment, facilities or activities for residents at Yeldall Manor

***Manor Projects*** – For smaller capital items at Yeldall Manor

***Residents' Training*** – To support residents to access training or education

***Staff Training and Salary Costs*** – To fund staff salaries and training

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 14. UNRESTRICTED FUNDS

| | Balance at 1 April 2024 | Income | Expenditure | General Transfers | Balance at 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Designated funds** | | | | | |
| Manor Christmas | - | 1,202 | (1,202) | - | - |
| General Contingency Fund | 32,747 | - | (434) | 100,000 | 132,313 |
| Building Contingency Fund | 86,500 | - | - | - | 86,500 |
| | 119,247 | 1,202 | (1,636) | 100,000 | 218,813 |
| **Capital Fund - Fixed Assets** | 654,569 | - | (53,481) | 25,977 | 627,065 |
| **General unrestricted funds** | 170,256 | 1,349,597 | (1,325,180) | 104,650 | 299,323 |
| | 944,072 | 1,350,799 | (1,380,297) | 230,627 | 1,145,201 |

***Manor Christmas*** – Funds used in connection with Christmas activities

***General Contingency Fund (previously Ball Legacy)*** – Amount received from the estate of Thomas Ball and subsequent one-off donations which will be used for specific expenditure as agreed by the management team

***Building Contingency Fund (previously One-off Expenses)*** – Funds set aside from previous surpluses for one-off expenditure such as future repairs to the building

***Capital (Fixed assets)*** – Amounts set aside by the trustees represented by the value of the tangible fixed assets where these are not supported by restricted funds

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible assets | Current assets/ (liabilities) | Total |
|---|---|---|---|
| | £ | £ | £ |
| Restricted reserves | - | 159,544 | 159,544 |
| Designated reserves | - | 218,813 | 218,813 |
| Capital reserves | 627,065 | - | 627,065 |
| General unrestricted reserves | 47,349 | 251,974 | 299,323 |
| | 674,414 | 630,331 | 1,304,745 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 16. MOVEMENT OF FUNDS

| | Unrestricted Reserves | | | Restricted | |
|---|---|---|---|---|---|
| | General | Designated | Capital | Reserve | Total |
| | £ | £ | £ | £ | £ |
| Balance at 1 April 2024 | 170,256 | 119,247 | 654,569 | 171,919 | 1,115,991 |
| Income | 1,349,597 | 1,202 | - | 258,834 | 1,609,633 |
| Expenditure | (1,325,180) | (1,636) | (53,481) | (40,582) | (1,420,879) |
| General Transfers | 104,650 | 100,000 | 25,977 | (230,627) | - |
| Balance at 31 March 2025 | 299,323 | 218,813 | 627,065 | 159,544 | 1,304,745 |

## 17. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments at 31 March 2025 (2024: £Nil. There were no contingent liabilities at 31 March 2025 (2024: £Nil)

The Secretary of State for Social Services (now the Secretary of State for Work and Pensions) has a charge on the freehold buildings at Yeldall Manor in respect of two grants, one for £37,500 for building modernisation and a sewerage project, and the other for £53,000 for kitchen and drainage refurbishment. This charge can only be enforced if the property is sold or if it ceases to be used as a drug rehabilitation centre.

## 18. OPERATING LEASE COMMITMENTS

There were no financial commitments at 31st March 2025 (2024 – £nil).

## 19. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were twelve members at 31 March 2025 (2024: twelve).

## 20. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

## 21. RELATED PARTY TRANSACTIONS

During the year payments were made to two connected persons.

The wife of Mr A Tower was employed as Healthcare Coordinator until December 2024 and received a salary of £20,430 (2024: £25,773) for her work.

Also, the husband of Mrs R Hayward was employed on a part-time basis as a Discipleship worker until July 2024 and received a salary of £2,475 (2024: £8,831) for his work.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2025

## 22. CASH GENERATED FROM OPERATIONS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Net movement in funds | 188,754 | 192,108 |
| **Adjustments for:** | | |
| Interest receivable | (14,798) | (6,375) |
| Depreciation of tangible fixed assets | 59,635 | 53,840 |
| Loss on disposal of tangible fixed assets | - | 451 |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | (32,349) | 6,472 |
| Increase/(decrease) in creditors | (14,690) | 34,288 |
| Net cash flow from operating activities | 186,552 | 280,784 |

## 23. ANALYSIS OF CHANGES IN NET FUNDS

| | Balance at 1 April 2024 | Cash flows | Balance at 31 March 2025 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 453,953 | 135,874 | 589,827 |
| Bank loan | (39,500) | 39,500 | - |
| | 414,453 | 175,374 | 589,827 |

**YELDALL CHRISTIAN CENTRES**

England & Wales - Charity number 1000038

# Accounts

YELDALL MANOR
recovery for life

# *Report and Financial Statements for the year ended 31st March 2024*

**Yeldall Christian Centres**
A company limited by guarantee

**Company Registration Number:** 02482048
**Charity Number:** 1000038

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# YELDALL CHRISTIAN CENTRES
# COMPANY INFORMATION

The Board of Trustees of Yeldall Christian Centres presents its report and audited financial statements for the year ended 31 March 2024.

**Reference and Administrative Information:**

| | |
|---|---|
| Charity Name: | Yeldall Christian Centres |
| Charity Registration Number: | 1000038 |
| Company Registration Number: | 02482048 |
| Registered Office and Operational Address: | Yeldall Manor, Bear Lane, Hare Hatch, READING RG10 9XR |

**Board of Trustees:**
Mr A Tower (Chair)
Dr J Stone (Vice-Chair)
Mr P Emms
Mrs R Hayward
Mr J Herring
Mr R Howard
Mr M Phillips
Mr N C Tinker
Ms H Yoder

**Company Secretary:**
Mrs S Hedger

**Senior Leadership Team:**

| | |
|---|---|
| Mr T Lloyd-Roberts | Joint Chief Executive (to June 2023) |
| Mr S Mansour | Chief Executive (Joint Chief Executive to June 2023) |
| Mrs N Bradley | Finance Manager |
| Mrs S Dent | Payroll and Personnel Administration Manager (to May 2024) |
| Mr C Etchels | Head of Therapy / Senior Counsellor |
| Mrs A Fletcher | Interim Programme Manager (from July 2024) |
| Mrs S Hedger | Administration and Supporter Relations Manager |
| Mr S White | Programme Operations Manager (to July 2024) |
| Ms R Williams | Programme Development Manager (to July 2024) |
| Mr M Winsor | Facilities Manager |

**Auditors:**
Bruton Charles
Chartered Accountants
The Coach House
Greys Green Business Centre
HENLEY-ON-THAMES
RG9 4QG

**Bankers:**
Lloyds Bank plc
High Street
BRACKNELL
RG12 1BT

YELDALL CHRISTIAN CENTRES

# CHAIR OF TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

As we end 2023-24, Yeldall continues to celebrate high levels of resident occupancy and an encouraging level of funding which, combined with innovative approaches to therapeutic work, gives a hopeful outlook for recovery outcomes.

Improved financial reserves have allowed some stability and investment.

Chief Executive, Samy Mansour, has been getting established during this financial year, further to Treflyn Lloyd-Roberts having left in June 2023 after a handover period. This period has been characterised by enhanced levels of staff training, team building and vision casting. Some changes at senior staff level are being worked through. The appointment of an HR Officer and Director of Operations later in 2024 will help add to the infrastructure in helpful ways.

Alongside partnering with other charities in the rehousing sector, Yeldall also reintroduced some Resettlement housing to help meet needs on a flexible basis.

Yeldall continues to enjoy and benefit from the relationships with local churches and individual supporters, which are so essential to its operation, as well as continuing to develop the professional connections that are important to enable the fulfilment of Yeldall's role in the sector.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

# Our Aims and Objectives

## PURPOSES AND AIMS

The charity's purposes are set out in the objects contained in the company's memorandum of association. Our overall purposes are achieved through the provision of residential drug and alcohol treatment (rehabilitation), recovery support housing and aftercare.

The aims of the charity are: To glorify God through offering healing, wholeness and hope to men with drug and alcohol problems and to see them set free from addiction and living a new life in Christ.

Our vision is that **Yeldall wants all those affected by addiction to heal, transform and thrive.** Our mission, rooted in our Christian faith, is to help those in addiction to find recovery. Our holistic approach gives them the opportunity to:

- **Belong** to a safe and nurturing community
- **Understand** themselves and their addiction better, and address the causes; and
- **Develop** the skills for an ongoing life in recovery.

We see all people as created and loved by God. We seek to deal with people fairly and impartially, recognising the importance of treating people as individuals. We seek to act in ways that respect the dignity, uniqueness, and intrinsic worth of every person, whether it is those we seek to serve, our staff, trustees, volunteers, or supporters.

Our programmes are based on Biblical principles and values, which we believe will contribute to the physical, emotional and spiritual well-being of every resident. We will never impose our viewpoint upon anyone, recognising freedom of choice in faith, as in other areas.

## ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focussed on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they set.

# YELDALL CHRISTIAN CENTRES
# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

## THE FOCUS OF OUR WORK

Our main objective for the year continued to be the provision of rehabilitation, recovery support housing and aftercare for people with a history of drug and alcohol problems. We aim to provide a range of services which reflect the relevant quality standards and address the potential problems related to rehabilitation from addiction to drugs and/or alcohol. We also work in partnership with other agencies to ensure that the widest range of services is available that best matches the needs of our clients.

## YELDALL STRATEGIC APPROACH AND METHODOLOGY

This outlines a comprehensive strategic approach and methodology for achieving the desired outcomes outlined in the service specification for Yeldall's programme. It highlights key strategies and methodologies that will ensure successful treatment and long-term recovery for individuals suffering from substance abuse.

### Strategic Approach

1. Holistic Treatment Model
   We adopt a holistic treatment model that addresses the physical, psychological, and social aspects of addiction. This approach ensures that all underlying issues contributing to substance abuse are effectively addressed.

2. Individualised Treatment Plans
   Recognising that each individual's journey to recovery is unique, we develop personalised treatment plans tailored to each patient's specific needs, preferences, and circumstances.

### Key Strategies

1. Comprehensive Assessment and Diagnosis

   Initial Evaluation: A thorough assessment, including health, psychological, and social evaluations, to create a detailed understanding of the individual's condition.

   Continuous Monitoring: Regular assessments throughout the treatment to track progress and make necessary adjustments to the treatment plan.

2. Integrated Treatment Services

   Behavioural Therapies: Evidence-based therapies such as Cognitive Behavioural Therapy (CBT), Dialectical Behaviour Therapy (DBT), and Motivational Interviewing (MI) to address the psychological aspects of addiction. An integrative therapy model is also used to meet individual residents' specific needs.

3. Family and Community Involvement
   Family engagement: Involving family members in the treatment process to improve communication, provide support, and address family dynamics that may contribute to addiction.

   Community Integration: Encouraging participation in community support groups and activities to build a strong support network post-treatment.

4. Aftercare and Relapse Prevention

   Aftercare Planning: Develop a comprehensive aftercare plan that includes ongoing therapy, support group participation, and regular follow-ups.

   Relapse Prevention Programmes provide education and tools to recognise and manage triggers and develop coping strategies to prevent relapse.

**Methodologies**

1. Evidence-Based Practices

   Cognitive Behavioural Therapy (CBT): Helps individuals recognise and change negative thought patterns and behaviours related to substance abuse.

   Motivational Interviewing (MI): Enhances motivation to change and reinforces commitment to treatment goals.

   Contingency Management (CM): Uses positive reinforcement to encourage sobriety and adherence to the treatment plan.

   Trauma focus therapy helps individuals to stabilising their emotions and triggers, manage the processing of the root cause of addiction and achieve reintegration into society in a healthy manner.

2. Multidisciplinary Team Approach

   Team Composition: This includes recovery workers, healthcare support workers, addiction counsellors, spiritual workers, and peer support specialists.

   Collaborative Care: Regular team meetings to discuss residents' progress, share insights, and make collaborative decisions on treatment adjustments.

**Innovative Practices**

1. Mindfulness and Stress Reduction Techniques

   Mindfulness-Based Relapse Prevention (MBRP): Combines mindfulness practices with relapse prevention strategies to help individuals stay present and manage cravings.

   Prayers and Meditation: Incorporating prayers and meditation sessions promotes mental, emotional, and spiritual well-being and reduces stress.

2. Nutritional and Lifestyle Interventions
   Nutrition and work experience: Educating and training residents to engage with nature and work outdoors on the land, participating in recycling programmes, and developing healthy eating habits to support physical health and recovery.

   Exercise programmes: Access to exercise and gym facilities throughout the programme is offered to improve physical fitness and mental well-being.

3. Peer Support enhanced culture

   Peer Support: Connecting residents with peer mentors who have successfully recovered from addiction to provide guidance and support.

Our strategic approach and methodology for drug rehab focus on providing comprehensive, individualised, and evidence-based treatment that addresses the multifaceted nature of addiction. By integrating innovative practices and involving family and community, we aim to ensure the successful attainment of the desired outcomes, leading to long-term recovery and improved quality of life for our patients.

# Our Activities

**HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT**

Yeldall Manor is a residential Christian addiction recovery centre offering services for men over the age of 18, which has been in operation since 1977. In 2023-24, our services comprised two phases of intense treatment: Phase 1 'Grounding' and Phase 2 'Growth', followed by two resettlement phases: Resettlement 1 'Application' and Resettlement 2 'Reintegration'. Phases 1 and 2 were registered with the Care Quality Commission under the registration category "Accommodation for persons who require treatment for substance misuse". We also offer EstherLine, which provides telephone support for women with addiction issues.

Our main activities and beneficiaries are described in more detail below. All of our charitable activities focus on the provision of residential rehabilitation and recovery support for people with drug and/or alcohol problems and are undertaken to further our charitable purposes for the public benefit.

**Benefits to the Individual:**
Yeldall's services provide numerous benefits to individuals, including but by no means limited to:

- Improved health outcomes: Successful treatment can improve physical and mental health, reducing the need for future medical care
- Increased quality of life: Rehabilitation helps individuals regain control of their lives, improve their relationships, and enhance their overall well-being

- Enhanced employment opportunities: Recovery often enables individuals to return to work or pursue new career opportunities, improving their financial stability.

**Benefits to the Community:**
The community also reaps significant benefits from the practical work of Yeldall services such as:

- Reduced crime rates: Successful rehab can lead to a decrease in drug-related crimes, benefiting public safety and reducing law enforcement costs
- Lower healthcare costs: Effective treatment reduces the burden on emergency services and long-term healthcare facilities as well as social service expenditure
- Increased productivity: Rehabilitated individuals contribute to the economy by becoming productive members of society.

**Cost-benefit Analysis:**

Analysing the ratio of treatment costs against the tangible and intangible benefits demonstrates clear value for money, when seen as investment in the individual's future and the community's well-being. Effective treatment can lead to a significant return on investment by significantly lowering future societal costs, enhancing the quality of life for individuals, and contributing to overall community welfare.

## DETOXIFICATION PROGRAMME

Our medically-monitored detoxification from opioids was suspended during the COVID-19 lockdown and has not been reinstated. We support potential clients in accessing appropriate detoxification provisions and have established links with other providers who can offer this service.

## PHASE 1: GROUNDING

Yeldall Manor is a healing community with a holistic approach encompassing physical, mental, emotional and spiritual well-being. Phase 1 lasts twelve weeks and is a period in which the resident can stabilise. They can return to physical health in a supported environment whilst starting to build relationships, regain clarity of mind and the ability to start self-reflecting to identify needs and start to set goals for the future. Each resident will reflect on their past and identify harm, take ownership of their addiction, and start to explore the driving factors of addiction in a supportive community of like-minded men.

This Phase includes:

- Highly supportive and structured environment to explore addiction and its roots
- Regular one-to-one sessions with qualified counsellors and group facilitators
- Seamless continuation onto the Yeldall Manor Phase 2 programme
- Training groups on the fundamentals of addiction and process groups to become aware of emotions and behaviours

- Varieties of alternative group work: mindfulness, creativity, journaling, budgeting and fellowship.
- Opportunity to meet one-to-one with our chaplaincy team as well as community groups focussing on the Christian faith
- Meaningful work in the house or grounds - a chance to learn new skills
- Recreation opportunities e.g., swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness.

**PHASE 2: GROWTH**

Phase 2 lasts for a further twelve weeks and empowers residents to advance in recovery skills and grow in physical health. Each resident becomes aware of human functioning, emotional well-being, core needs and cognitive/behavioural patterns, and develops an understanding of the personal drivers underpinning their addiction, along with an awareness of their own relapse triggers.

This Phase includes:

- On-going high level of support
- One-to-one counselling with their trained counsellor looking at past and current issues as well as plans for the future.
- Teaching groups on life skills, attitudes, ethics, relationships and relapse prevention
- Interactive groups - a chance for each individual to contribute to their own and others' recovery by becoming responsible and accountable to each other in sharing openly and honestly
- On-going opportunity to meet one-to-one with our chaplaincy team and community groups focussing on the Christian faith.
- Meaningful work in the house or grounds - a chance to learn new skills
- Training opportunities that may include literacy, numeracy, budgeting and IT
- Recreation opportunities e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness
- Opportunity to join the 18 to 24-week Resettlement 1 accommodation living semi-independently on-site

Looking at Phase 1 and 2 together, of residents who commenced Phase 1 during the 2023-24 financial year, 57% have either completed the two-phase programme or are still resident at the time of writing (of those residents who left the programme in 2022-23, 60.5% did so having completed both phases, 2021-22: 40.6%). The average occupancy across Phases 1 and 2 during the year was 16.72 residents (2022-23: 17.03, 2021-22: 15.88).

**Resettlement 1: APPLICATION**

Resettlement 1 is flexible in length, up to six months, dependent upon assessed need, and it equips residents to implement their newly acquired skills in a semi-independent living environment (The Lodge), which is still situated on the Yeldall estate. This allows them to acclimatise to the pressures of

independence whilst remaining abstinent in a safe and supportive environment. It also enables each resident to build their recovery support network in the local area and attend work-based placements and training courses to equip them for future employment.

This Phase includes:

- One-to-one key working and individual support plans
- Weekly or fortnightly counselling with the same counsellor who worked with them in Phases 1 and 2
- Interactive groups - a chance to discuss various issues in addition to being responsible and accountable to each other
- Group topics include relapse prevention, life skills, healthy eating, appropriate attitudes, budgeting and relationships
- Continued opportunity to meet with our chaplaincy team as well as other opportunities for meeting in a Christian context
- Voluntary work placements within local businesses or charities
- Training opportunities, which may include help with literacy, numeracy and IT, as well as personal and professional development
- Support in finding suitable work and housing

The average occupancy during the year was 8.74 residents (2023-23: 9.98, 2021-22: 7.40).

**Resettlement 2: REINTEGRATION**

Yeldall runs a hybrid move-on supported housing scheme. We offer a total of seven beds, both on-site and in the community, enabling us to provide much-needed move-on accommodation to those leaving our Resettlement 1 phase. Residents who choose to continue with us to Resettlement 2 agree to be tested for drugs and alcohol regularly, must be working towards full-time employment or education and meet on a monthly basis with their key worker. They very much remain part of the Yeldall family, often joining us for Sunday lunch or other occasions.

These seven beds run by Yeldall augment those already available from several like-minded Christian charities, who continue to provide local supported accommodation men leaving residential treatment services such as Yeldall Manor.

During the 2023-24 financial year, there were two beds available off-site, which saw an average occupancy of 1.7.

**COMMUNITY SUPPORT**

Once our residents have completed their Yeldall programme, we will assist them in finding safe accommodation, facilitating their ongoing recovery and helping them live independently in the community. We offer support and accountability, along with help to access any local services they

would benefit from. There are various local support groups available, and there are also events organised by Yeldall that they can be part of.

## ESTHERLINE

Estherline is now functioning only as a help and advice line and has been very quiet over the past year. However contact is maintained with a few of the ladies, who are supported in their on-going recovery. With the family support programme planned for 2024-25, we are hopeful that there will be those attending that group that might also benefit from Estherline.

## CHAPLAINCY TEAM

We continue to offer support to residents who wish to explore faith during their time on our programmes. During the past year, the vast majority of residents took the opportunity to meet one-to-one with members of the chaplaincy ('discipleship') team. Not all of these have a declared faith, but they demonstrate an openness to exploring what spirituality is to grow a mature, healthy, holistic recovery. This is augmented by the opportunity to attend church each week plus other Christian courses / services including an in-house reflective 'encounter' evening.

## COACH HOUSE

The Coach House site on the perimeter of the Yeldall Manor grounds contains nine business units housing various artists and makers and other trades and services, plus a couple of others who rent storage space. In addition to the rental income which benefits Yeldall, many businesses "give back" to Yeldall in some way. This could be in terms of offering voluntary work placements to our residents, art /craft courses for staff or residents, providing training, services, or some other way.

## VOLUNTEERS

Yeldall is very grateful for the service of several dedicated volunteers who help us in various ways. We are indebted to those who help us in areas such as facilities/IT, reception, kitchen, driving, gardening, fitness and mentoring. They are a valued and vital part of the Yeldall community.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

# Financial Review

## FINANCIAL ACTIVITY

The third quarter of the previous financial year (2022-23) had been very challenging, when the cost-of-living crisis coupled with uncertainty in the financial markets caused income (particularly larger gifts from individuals, churches and trust funds) to drop at the same time as expenditure increased, leading to available working capital reaching critical levels. Our supporters responded generously to an emergency appeal which, along with cost-saving measures, meant we ended that year with working capital back at a higher level than it had been at the start of the financial year.

2023-24 saw income from funded residents (funded by substance misuse teams or sometimes privately) increase after many years of decline. The accounts for this year therefore show an overall increase in income of £63,000 from the previous year, including increases in income from charitable activities (fees received for funded residents) of £76,000 and investment income of £6,000, alongside reductions of £12,000 in voluntary income and £7,000 in other income. Voluntary income received during the year included £30,000 trust income given to cover expenditure for a three year period and therefore only £5,000 of this income was included in 2023-24 figures.

The general fund surplus for the year was £44,000 after an allocation of £75,000 to the General Contingency and Building Contingency Designated Funds.

The year ended with an overall surplus of £192,000 (2023 – £62,000), which comprised surpluses of £44,000 in general unrestricted funds, £84,000 in other designated funds and £69,000 in restricted funds together with a deficit of £5,000 in the capital reserve.

Overall, the financial results have led to an increase in general unrestricted reserves to £170,000 (2023 – £126,000) and an increase in total reserves to £1,116,000 (2023 – £924,000).

The reduction in charitable expenditure of £64,000 includes reductions of £40,000 in staff costs and £23,000 in property costs (mainly rent payable on leased properties). Other changes are detailed in note 6.

## FUND-RAISING

In 2023-24, £771,479 was received in voluntary income (2022-23: £782,979) comprising 52% of total income (2022-23: 55%). This included two significant gifts of £50,000 each (including Gift Aid) into the Good Samaritan Fund as well as other major gifts. The generosity of all of our supporters, including individuals, churches and trust funds, who give so freely from what they have, is a never-ending blessing to us. Without such support, we simply would not be able to function as we do.

We have continued to hold quarterly Celebration services in various local churches, as well as our annual Open Day here at Yeldall Manor, which all continue to be an excellent witness of some of the lives that have been changed over recent months, and are much-enjoyed by those who attend.

The 'Yeldall Everest Challenge' in May, a climbing event held in partnership with the local Oakwood Centre, took place this year; an initiative of a then-resident supported by peers and staff. This event was very positive for all who took part, and raised around £6,000 towards our Good Samaritan Fund, which continues to support those men who cannot otherwise afford to access our programmes.

Support from charitable trust and foundations provides a vital part of our income and, since 2022 we have been working alongside a fund-raising consultancy, Chell Perkins, to assist us in our communications with, and applications to, these bodies. We remain incredibly grateful for the generous support of many trust funds (including Berkshire Community Foundation amongst many others), some of whom have supported us faithfully for many years, whilst others have made a contribution for the first time.

## INVESTMENT POLICY

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment that the directors see fit.

The trustees have operated a policy of keeping available funds in an interest-bearing charities' deposit fund with an investment management company.

## RESERVES POLICY

The directors have reviewed the charitable company's need for reserves in line with the guidance issued by the Charity Commission. Free reserves at March 2024 were £117,000 (2023: £72,000), which equates to just under five weeks' running costs. In the unlikely event that further funds are required, there is £119,000 in designated funds (2023: £35,000), which can be used as needed.

Based on various scenarios on loss of revenue streams, net of associated cost savings, the directors deem it reasonable that the desired level of free reserves would be in the range of £150,000- £200,000, so, despite the surplus in the year, there is still a shortfall. However, should a combination of loss of income streams occur, there are unencumbered assets which could be liquidated to bolster reserves, without significantly changing the objectives of the charity.

## Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

The following innovative plans aim to enhance the effectiveness of our drug rehab services, improve outcomes for our residents, and generate broader benefits for the community. These initiatives are designed to address emerging challenges, leverage new technologies, and incorporate best practices in addiction treatment.

**1. Holistic Healthcare and treatment Programmes**
**Rationale:** Addressing the mind, body, emotion, and spirit is crucial for comprehensive recovery, promoting overall well-being and resilience.
**Plan:**

- **Integrative Therapies**: Expand offerings to include one-to-one and group therapy,
- **Wellness Education**: Provide workshops on nutrition, physical fitness, and mental health.

**Hoped-for Benefits:**

- Improved physical health and reduced stress, supporting long-term recovery.
- Enhanced overall well-being, contributing to higher quality of life.
- Empowered residents with knowledge and skills for maintaining health post-treatment.

**2. Community-Based Recovery Initiatives**
**Rationale:** Engaging the broader community can provide additional support networks and reduce the stigma associated with addiction.
**Plan:**

- **Community Education Programmes**: Conduct outreach to educate the public about addiction and recovery, fostering a supportive environment.
- **Collaborative Projects**: Partner with local organisations to create employment opportunities, volunteer programmes, and recreational activities for residents.

**Hoped-for Benefits:**

- Increased community support and reduced stigma.
- Enhanced social reintegration and employment opportunities for residents.
- Strengthened community bonds and improved public health.

**Conclusion**
Implementing these innovative plans will significantly enhance our drug rehab services, offering more personalised, effective, and comprehensive care. The anticipated benefits include improved resident recovery outcomes, a more robust support system, and broader community benefits such as reduced crime rates, better public health, and increased social cohesion. By staying at the forefront of addiction treatment providers, we can ensure our residents have the best possible chance at long-term success and a brighter future.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

# Structure, Governance and Management

## GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 16th March 1990 and registered as a charity on 8th August 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member of the charitable company may have a liability of £1 in the event of the charitable company being liquidated whilst they are a member or within one year of them ceasing to be a member.

## RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. The trustees bring a wide range of skills to the charity and, when considering inviting additional trustees to join the board, the trustees will consider those with a similar vision who can bring specialist skills and experience needed for future development.

Potential trustees are normally recommended by one or more of the existing trustees and/or Chief Executive. They are provisionally considered by the Board before being 'interviewed' by two or more of the trustees who will present a report to the subsequent meeting before the candidate is formally invited to join the Board.

As part of the recruitment process, the potential candidate will be given a copy of the Charity Commission's guidance 'The Essential Trustee' and sign a declaration affirming that they will act in accordance with the guidelines and are not disqualified from acting as a trustee by reason of unspent conviction for fraud, bankruptcy or removal as a charity director. To verify this, we undertake an Adverse Credit History check. All of these checks are repeated whenever a trustee is re-elected.

Under the Articles of Association, the serving directors may appoint additional directors at any time. The Articles of Association require that any directors so appointed must retire at the first Annual General Meeting following appointment and may offer themselves for re-election. The Articles of Association also require that a third of the other directors shall retire at every Annual General Meeting. Ms Heidi Yoder, Mr Alan Tower and Mrs Rachel Hayward are retiring and are submitting themselves for re-election.

Existing trustees are already familiar with the practical work of the charity and new trustees are encouraged to meet the existing trustees and key employees to familiarise themselves with the charity and the context in which it operates. New trustees will also be provided with relevant information relating to the charity. Trustees are kept informed of external training events where these may facilitate the undertaking of their role.

## RISK MANAGEMENT

The trustees continue to review the major risks to which the charity is exposed and consider systems to mitigate those risks. Management are encouraged to bring new risks to the attention of trustees as soon as they are identified. A risk register has been developed and this lists all identified risks along with mitigation measures that have been put in place. A quarterly Governance Meeting looks at risk as one of its standing agenda items (others include policy updates, staffing, complaints, incident reviews and training).

The identified risks that are still categorised as "high" even following the application of control measures are as follows:

- Loss of key staff – if certain key members of staff leave this will leave gaps in the organisation. We have sought to ensure that more than one member of staff is trained up in any key function and have introduced longer notice periods for senior staff in the new standard contracts.
- Information technology (virus) – we are working with our IT support to ensure that back-up procedures for all key activities are adequate and robust. The move to a comprehensive electronic system to cover many aspects of our operation along with more cloud-based systems has provided additional mitigation in this area.
- Dependency on income sources – we continue to actively ensure that we have multiple streams of funding for clients to come to Yeldall Manor.
- Government policy – changes in government policy towards residential rehabilitation could be damaging to the organisation. Yeldall Manor is part of the Choices group of independent rehabilitation centres, the Recovery Group UK and is actively involved in discussions with government about the role of residential rehabilitation – this gives us some early warning of changes that may affect the sector.
- CQC Compliance Issues – there continue to be changes in how CQC inspects residential drug and alcohol rehabilitation. We have continued to be proactive in preparing for inspections by engaging external consultants to regularly review our practice and policies to identify areas requiring improvement.
- GDPR Compliance – data management and security remain a high priority, and we seek to be compliant with all requirements of the UK GDPR and thus mitigate any potential breaches.
- Global Pandemic – as with many organisations, the advent of COVID-19 identified shortcomings in our business continuity planning for such events. The work that we have done during the past years has strengthened our ability to cope with such high impact events.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company.

All insurable risks are subject to normal insurance policies, covering matters such as employer's liability, public liability, business interruption, buildings and contents, etc.

The charity also has trustee indemnity insurance, which includes professional indemnity for the services provided by the charity. Special activities are individually assessed for risk and additional insurance taken out to cover these if required.

Policies and procedures are in place to ensure the health and safety of all staff, volunteers, service users and visitors to Yeldall Manor.

## ORGANISATIONAL STRUCTURE

Yeldall Manor has a Board of Trustees that meets quarterly and is responsible for the strategic direction and policy of the charity. Currently there are nine members of the Board from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive and Company Secretary sit on the Board but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of services rest with the Chief Executive and the Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met and, together with his team, has responsibility for the day-to-day operational management of the Centre. The Senior Leadership Team has responsibility for individual supervision of the staff team and for ensuring that the team continue to develop their skills and working practices in line with good practice.

## RELATED PARTIES

Yeldall Manor is accountable for its provision of care and treatment to the Care Quality Commission and Public Health England.

Yeldall Manor receives referrals from across the UK. These referrals come from community or prison drug and alcohol teams, solicitors and probation officers, doctors, community mental health teams, homeless hostels, churches, prison chaplaincies, families and friends of people with a drug and/or alcohol problem and from individuals themselves. Residents' places are funded by various different routes, with the Good Samaritan Fund becoming increasingly important as local authority funding decreases and fewer people are able to self-fund their rehabilitation. In many cases we are able to apply for enhanced housing benefit to cover the housing aspects of their stay at Yeldall Manor.

Yeldall is also part of various networks relevant to our charitable status and work. These include Choices, Recovery Group UK, International Substance Abuse and Addiction Coalition (ISAAC) and the Evangelical Alliance (EA).

As mentioned elsewhere, Yeldall Manor also has links with many local churches that provide us with financial, prayer or practical support. We value their support immensely, but we have no official ties with any one church or denomination.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of the charitable activities for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safekeeping the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

YELDALL CHRISTIAN CENTRES

# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

## AUDITORS

Bruton Charles were re-appointed as auditors during the year and have expressed their willingness to continue in that capacity. A resolution proposing their re-appointment will be put to the Annual General Meeting.

In preparing this report, advantage has been taken of the small companies' exemption in the Companies Act 2006.

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

**BY ORDER OF THE BOARD**

A Tower
Chair of Trustees
26 September 2024

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2024

## Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

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

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

## Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information

and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

• the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

• adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

• the financial statements are not in agreement with the accounting records and returns; or

• certain disclosures of trustees' remuneration specified by law are not made; or

• we have not received all the information and explanations we require for our audit; or

• the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 18, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2024

such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities

This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Neil E Major

**Bruton Charles**
**Neil Major (Senior Statutory Auditor)**
Chartered Accountant and Registered Auditors
The Coach House, Greys Green Business Centre,
Henley-on-Thames, Oxfordshire. RG9 4QG

26th September 2024

Bruton Charles is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF FINANCIAL ACTIVITIES
# FOR THE YEAR ENDED 31 MARCH 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|---|---|---|---|---|
| **Income** | | | | | |
| *Donations, legacies and similar income* | 2 | 416,428 | 355,051 | 771,479 | 782,979 |
| *Investment income* | | 6,375 | - | 6,375 | 155 |
| *Income from charitable activities* | 3 | 641,750 | - | 641,750 | 566,006 |
| *Other income* | 4 | 65,281 | 1,320 | 66,601 | 73,968 |
| **Total Income** | | **1,129,834** | **356,371** | **1,486,205** | **1,423,108** |
| **Expenditure** | | | | | |
| *Costs of raising funds* | 5 | 76,148 | - | 76,148 | 79,156 |
| *Charitable activities* | 6 | 1,197,734 | 20,215 | 1,217,949 | 1,281,806 |
| Total Expenditure | | **1,273,882** | **20,215** | **1,294,097** | **1,360,962** |
| Net (expenditure)/income | 8 | (144,048) | 336,156 | 192,108 | 62,146 |
| Transfers between reserves | 14/15 | 267,183 | (267,183) | - | - |
| Net movement in funds | | 123,135 | 68,973 | 192,108 | 62,146 |
| Balances brought forward | | 820,937 | 102,946 | 923,883 | 861,737 |
| Balances carried forward | | **944,072** | **171,919** | **1,115,991** | **923,883** |

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.
This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

# YELDALL CHRISTIAN CENTRES
# BALANCE SHEET
# AS AT 31 MARCH 2024

| | Note | | 2024 | | 2023 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed Assets** | | | | | |
| Tangible Assets | 10 | | 708,073 | | 713,202 |
| **Current Assets** | | | | | |
| Debtors and prepayments | 11 | 71,386 | | 77,858 | |
| Cash at bank and in hand | | 453,953 | | 256,456 | |
| | | 525,339 | | 334,314 | |
| **Creditors: Amounts falling due within one year** | 12 | (117,421) | | (67,633) | |
| Net Current Assets | | | 407,918 | | 266,681 |
| Total Assets less current liabilities | | | 1,115,991 | | 979,883 |
| **Creditors: Amounts falling due after more than one year** | 13 | | - | | (56,000) |
| **Net Assets** | | | **1,115,991** | | **923,883** |
| **Capital and Reserves** | | | | | |
| Unrestricted Funds | | | | | |
| General Funds | 15 | | 170,256 | | 125,611 |
| Designated Funds | 15 | | 119,247 | | 35,475 |
| Capital Funds | 15 | | 654,569 | | 659,851 |
| | | | 944,072 | | 820,937 |
| Restricted Funds | 14 | | 171,919 | | 102,946 |
| | | | **1,115,991** | | **923,883** |

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 relating to small companies, constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 26 to 38 form part of these financial statements.

These financial statements were authorised and approved by the trustees on ..... September 2024 and are signed on their behalf by:

.....

A Tower (Chair of Trustees), 26 September 2024

Company Registration Number 02482048

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF CASH FLOWS
# FOR THE YEAR ENDED 31 MARCH 2024

| | Note | 2024 | 2023 |
|---|---|---|---|
| | | £ | £ |
| Cash flow from operating activities | 23 | 280,784 | 73,366 |
| **Cash flow from investing activities** | | | |
| Payments to acquire tangible fixed assets | | (49,162) | (34,299) |
| Interest received | | 6,375 | 155 |
| **Net cash flow from investing activities** | | (42,787) | (34,144) |
| **Cash flow from financing activities** | | | |
| Repayment of bank loans | | (40,500) | (24,000) |
| **Net cash flow from financing activities** | | (40,500) | (24,000) |
| **Net increase in cash and cash equivalents** | | 197,497 | 15,222 |
| **Cash and cash equivalents at 1 April 2023** | | 256,456 | 241,234 |
| **Cash and cash equivalents at 31 March 2024** | 24 | 453,953 | 256,456 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 1. ACCOUNTING POLICIES

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared 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 (FRS102), (effective 1 January 2019) – (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The Charity constitutes a public benefit entity as defined by FRS 102.

**Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

**Allocation of support costs**

Certain expenditure is directly attributable to specific activities and has been allocated to those cost categories. Where these costs are attributable to more than one activity, they have been apportioned to the individual activities on the basis of the time spent by staff on matters relating to those activities. Central support costs have been allocated on the basis of resources used and have been apportioned to the cost centres of fundraising and publicity, individual projects within charitable expenditure and governance costs.

**Governance costs**

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs relating to the statutory audit.

**Operating lease agreements**

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

**Pensions**

The charitable company contributes to the personal defined-contribution pension schemes of employees. The assets of these schemes are held separately from those of the Charity in independently administered funds. The annual contributions paid are charged against income.

**Tax status**

The charitable company is a registered charity within the definitions of section 506(1) Income and Corporation Taxes Act 1988 and therefore it is not assessable to corporation tax on any surplus charitable funds

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost). These are capitalised if they can be used for more than one year and cost at least £1,000 and a full year's depreciation is charged in the year of acquisition.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | |
|---|---|
| Kitchen equipment | - evenly over eight years |
| Barn | - evenly over fifteen years |
| Estate equipment | - evenly over two to five years |
| Computer equipment | - evenly over two to three years |
| Motor vehicles | - 25% on reducing balance |
| Freehold buildings | - over fifty years |
| Freehold land | - is not depreciated |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

**Impairment of fixed assets**
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Funds accounting**
Funds held by the charitable company are:

*Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Designated funds* – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

*Restricted funds* – these are funds which can only be used for particular purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The trustees make transfers between funds when expenditure of a restricted nature is to be met from more than one type of fund. The maximum level of these transfers is agreed by the trustees prior to the expenditure.

The nature and purpose of each fund is explained further in the notes to the financial statements.

**Creditors and provisions**
Creditors and provisions are recognised at their settlement amount 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.

**Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Financial instruments**
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going concern**
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

| | General Funds 2024 | Restricted Funds 2024 | Total Funds 2024 | General Funds 2023 | Restricted Funds 2023 | Total Funds 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | | | £ |
| Individual | 277,240 | 167,031 | 444,271 | 280,905 | 112,390 | 393,295 |
| Church | 60,401 | 53,909 | 114,310 | 58,576 | 1,491 | 60,067 |
| Trust | 16,630 | 86,480 | 103,110 | 61,522 | 128,653 | 190,175 |
| Income Tax Recovery | 43,534 | 27,725 | 71,259 | 51,254 | 20,068 | 71,322 |
| Events | 6,623 | 14,906 | 21,529 | 16,114 | 23,353 | 39,467 |
| Legacies | 12,000 | 5,000 | 17,000 | 10,000 | 18,653 | 28,653 |
| | 416,428 | 355,051 | 771,479 | 478,371 | 304,608 | 782,979 |

## 3. INCOME FROM CHARITABLE ACTIVITIES

| | General Funds 2024 | Restricted Funds 2024 | Total Funds 2024 | General Funds 2023 | Restricted Funds 2023 | Total Funds 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Phases 1 & 2 | 510,386 | - | 510,386 | 382,722 | - | 382,722 |
| Phase 3 | 111,603 | - | 111,603 | 126,758 | - | 126,758 |
| Phase 4 | 19,761 | - | 19,761 | 56,526 | - | 56,526 |
| | 641,750 | - | 641,750 | 566,006 | - | 566,006 |

## 4. OTHER INCOME

| | General Funds 2024 | Restricted Funds 2024 | Total Funds 2024 | General Funds 2023 | Restricted Funds 2023 | Total Funds 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Rental Income & Service Charge | 60,194 | - | 60,194 | 61,234 | - | 61,234 |
| Estate Income | 1,689 | - | 1,689 | 5,749 | - | 5,749 |
| Sundry Income | 3,398 | 1,320 | 4,718 | 824 | 6,161 | 6,985 |
| | 65,281 | 1,320 | 66,601 | 67,807 | 6,161 | 73,968 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 5. COSTS OF RAISING FUNDS

| | Unrestricted Funds 2024 | Unrestricted Funds 2023 |
|---|---|---|
| | £ | £ |
| Staff costs | 32,917 | 44,155 |
| Insurance | 2,018 | 1,605 |
| Office costs | 2,613 | 5,555 |
| Consultancy fees | 20,280 | 10,075 |
| Events | 5,398 | 7,639 |
| Newsletter | 7,731 | 5,946 |
| Subscriptions | 4,872 | 4,058 |
| Other costs | 319 | 123 |
| | 76,148 | 79,156 |

## 6. CHARITABLE EXPENDITURE

| | Direct costs 2024 | Support costs 2024 | Total Funds 2024 | Direct costs 2023 | Support costs 2023 | Total Funds 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 643,699 | 165,260 | 808,959 | 731,679 | 117,222 | 848,901 |
| Resident costs | 93,699 | - | 93,699 | 93,585 | - | 93,585 |
| Transport | 13,789 | 30 | 13,819 | 18,012 | 227 | 18,239 |
| Property | 139,414 | 40 | 139,454 | 162,362 | 161 | 162,523 |
| Insurance | 32,390 | 6,054 | 38,444 | 28,338 | 4,815 | 33,153 |
| Training and recruitment | 15,207 | 1,181 | 16,388 | 9,037 | 1,259 | 10,296 |
| Office costs | 13,745 | 6,041 | 19,786 | 13,432 | 4,456 | 17,888 |
| Professional fees | 1,417 | 10,094 | 11,511 | 11,572 | 10,606 | 22,178 |
| Governance | - | 3,623 | 3,623 | - | 3,623 | 3,623 |
| Marketing | 2,801 | - | 2,801 | 3,866 | - | 3,866 |
| Depreciation and loss on disposal | - | 54,291 | 54,291 | - | 51,603 | 51,603 |
| Bank charges and interest | - | 6,760 | 6,760 | - | 6,441 | 6,441 |
| Other costs | 2,873 | 5,541 | 8,414 | 6,007 | 3,503 | 9,510 |
| | 959,034 | 258,915 | 1,217,949 | 1,077,890 | 203,916 | 1,281,806 |

Charitable expenditure includes £20,215 (2023 - £22,157) of expenditure from restricted funds.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 7. GOVERNANCE COSTS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Audit fees | 3,623 | 3,623 |

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice.

## 8. NET INCOME FOR THE YEAR

This is stated after charging:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Depreciation | 53,840 | 51,603 |
| Loss on disposal of fixed assets | 451 | - |
| Operating Lease rentals | - | 19,000 |
| Audit fees | 3,623 | 3,623 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 9. STAFF COSTS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 751,614 | 794,235 |
| Social Security costs | 57,016 | 63,139 |
| Pension expense | 27,563 | 29,138 |
| Life insurance costs | 5,683 | 6,544 |
| | 841,876 | 893,056 |

Staff costs have been allocated as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Costs of raising funds | 32,917 | 44,155 |
| Charitable activities (direct costs) | 643,699 | 731,679 |
| Charitable activities (support costs) | 165,260 | 117,222 |
| | 841,876 | 893,056 |

The average number of staff employed during the year were:

| | Total employees | | Full time equivalent | |
|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 |
| Drug and alcohol rehabilitation | 24 | 26 | 19 | 21 |
| Management and administration | 6 | 5 | 4 | 4 |
| Fund-raising and publicity | 1 | 1 | 1 | 1 |
| | 31 | 32 | 24 | 26 |

No employee of the charity received emoluments of more than £60,000.

The spouse of one of the trustees was paid £25,773 during the year from her employment with the charity (2023: £27,316). And the spouse of another trustee was paid £8,831 from his part-time employment with the charity (2023: £11,693). No other trustees were paid or received any other benefits from employment with the charity in the year. No trustee claimed any expenses in the year (2023: £nil). No trustees received payments for professional or other services supplied to the charity (2023: £nil).

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 10. TANGIBLE FIXED ASSETS

| | Freehold buildings | Motor vehicles | Plant, machinery & fittings | Total |
|---|---|---|---|---|
| *Cost or valuation* | £ | £ | £ | £ |
| At 1 April 2023 | 513,356 | 33,500 | 1,005,328 | 1,552,184 |
| Additions | - | - | 49,162 | 49,162 |
| Disposals | - | (4,500) | - | (4,500) |
| At 31 March 2024 | 513,356 | 29,000 | 1,054,490 | 1,596,846 |
| *Depreciation* | | | | |
| At 1 April 2023 | 109,043 | 26,015 | 703,924 | 838,982 |
| Charge for the year | 9,393 | 1,758 | 42,689 | 53,840 |
| Disposals | - | (4,049) | - | (4,049) |
| At 31 March 2024 | 118,436 | 23,724 | 746,613 | 888,773 |
| *Net Book Value* | | | | |
| At 31 March 2024 | 394,920 | 5,276 | 307,877 | 708,073 |
| At 31 March 2023 | 404,313 | 7,485 | 301,404 | 713,202 |

All of the assets are used for activities in furtherance of the charitable company's objects. The freehold property is also used for the management and administration of the charitable company.

The freehold properties were given an insurance valuation of over £12m at the last renewal date.

## 11. DEBTORS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade debtors | 47,026 | 48,588 |
| Prepayments | 20,310 | 24,754 |
| Income Tax recoverable | 4,050 | 4,516 |
| | 71,386 | 77,858 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 12. CREDITORS: Amounts falling due within one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Bank loan | 39,500 | 24,000 |
| Trade creditors | 18,030 | 20,048 |
| Taxes and Social Security | 14,683 | 14,928 |
| Accruals and deferred income | 42,968 | 7,077 |
| Other creditors | 2,240 | 1,580 |
| | 117,421 | 67,633 |

Within other creditors is an amount of £nil (2023 - £nil) which was due on pension contributions at the year end.

## 13. CREDITORS: Amounts falling due after more than one year

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Bank loan | - | 56,000 |
| | - | 56,000 |

Bank loans are repayable as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Between one and two years | - | 24,000 |
| Between two and five years | - | 32,000 |
| | - | 56,000 |

The bank loan is a Coronavirus Business Interruption Loan commenced in July 2020 with a capital repayment holiday for the first year during which time interest and fees were covered by the UK Government Business Interruption Payment. The loan is then repayable by monthly instalments over 5 years to July 2026. Interest is charged at 2.8% above the Bank of England base rate. The loan is secured by fixed and floating charges on the Freehold Properties, Plant and Machinery, all book debts and all other debts, created on 7th December 2020, by Lloyds Bank PLC.

Additional repayments totalling £16,500 have been made during the period January to March 2024 and the loan was repaid on 8 August 2024.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 14. RESTRICTED FUNDS

| | Balance at 1 April 2023 | Income | Expenditure | General Transfers | Balance at 31 March 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Capital Developments Fund | 74,418 | 42,976 | (3,327) | (33,792) | 80,275 |
| Non-Residential Housing | 2,738 | 1,380 | (600) | - | 3,518 |
| Good Samaritan Fund | 14,099 | 267,867 | - | (214,045) | 67,921 |
| Residents' Activities | - | 8,359 | (5,552) | (2,782) | 25 |
| Manor Projects | 9,597 | 23,964 | (3,599) | (11,564) | 18,398 |
| Residents' Training | 2,094 | - | (312) | - | 1,782 |
| Staff Training and Salary Costs | - | 11,825 | (6,825) | (5,000) | - |
| | 102,946 | 356,371 | (20,215) | (267,183) | 171,919 |

***Capital Developments Fund*** – To fund capital developments at Yeldall Manor e.g. buildings

***Non-Residential Housing*** – For support for residents who have finished the programme e.g. a deposit for tenancy agreements

***Good Samaritan Fund*** – Good Samaritan Bursary Fund to sponsor the placement of residents for whom full funding is not available. Monthly transfers are made from this fund to the general fund at an agreed rate to cover fees for residents whose fees are sponsored in this way

***Residents' Activities***– Beneficial equipment, facilities or activities for residents at Yeldall Manor

***Manor Projects*** – For smaller capital items at Yeldall Manor

***Residents' Training*** – To support residents to access training or education

***Staff Training and Salary Costs*** – To fund staff salaries and training

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 15. UNRESTRICTED FUNDS

| | Balance at 1 April 2023 | Income | Expenditure | General Transfers | Balance at 31 March 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Designated funds** | | | | | |
| Manor Christmas | - | 750 | (750) | - | - |
| General Contingency Fund | 18,975 | 11,300 | (2,528) | 5,000 | 32,747 |
| Building Contingency Fund | 16,500 | - | - | 70,000 | 86,500 |
| | 35,475 | 12,050 | (3,278) | 75,000 | 119,247 |
| **Capital Fund - Fixed Assets** | 659,851 | - | (48,137) | 42,855 | 654,569 |
| **General unrestricted funds** | 125,611 | 1,117,784 | (1,222,467) | 149,328 | 170,256 |
| | 820,937 | 1,129,834 | (1,273,882) | 267,183 | 944,072 |

***Manor Christmas*** – Funds used in connection with Christmas activities

***General Contingency Fund (previously Ball Legacy)*** – Amount received from the estate of Thomas Ball and subsequent one-off donations which will be used for specific expenditure as agreed by the management team

***Building Contingency Fund (previously One-off Expenses)*** – Funds set aside from previous surpluses for one-off expenditure such as future repairs to the building

***Capital (Fixed assets)*** – Amounts set aside by the trustees represented by the value of the tangible fixed assets where these are not supported by restricted funds

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible assets | Current assets/ (liabilities) | Total |
|---|---|---|---|
| | £ | £ | £ |
| Restricted reserves | - | 171,919 | 171,919 |
| Designated reserves | - | 119,247 | 119,247 |
| Capital reserves | 654,569 | - | 654,569 |
| General unrestricted reserves | 53,504 | 116,752 | 170,256 |
| | 708,073 | 407,918 | 1,115,991 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 17. MOVEMENT OF FUNDS

| | Unrestricted Reserves | | | Restricted | |
|---|---|---|---|---|---|
| | General | Designated | Capital | Reserve | Total |
| | £ | £ | £ | £ | £ |
| Balance at 1 April 2023 | 125,611 | 35,475 | 659,851 | 102,946 | 923,883 |
| Income | 1,117,784 | 12,050 | - | 356,371 | 1,486,205 |
| Expenditure | (1,222,467) | (3,278) | (48,137) | (20,215) | (1,294,097) |
| General Transfers | 149,328 | 75,000 | 42,855 | (267,183) | - |
| Balance at 31 March 2024 | 170,256 | 119,247 | 654,569 | 171,919 | 1,115,991 |

## 18. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments at 31 March 2024 (2023: £Nil. There were no contingent liabilities at 31 March 2024 (2023: £Nil)

The Secretary of State for Social Services (now the Secretary of State for Work and Pensions) has a charge on the freehold buildings at Yeldall Manor in respect of two grants, one for £37,500 for building modernisation and a sewerage project, and the other for £53,000 for kitchen and drainage refurbishment. This charge can only be enforced if the property is sold or if it ceases to be used as a drug rehabilitation centre.

## 19. OPERATING LEASE COMMITMENTS

There were no financial commitments at 31st March 2024 (2023 – £nil).

## 20. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were twelve members at 31 March 2024 (2023: twelve).

## 21. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

## 22. RELATED PARTY TRANSACTIONS

During the year payments were made to two connected persons.

The wife of Mr A Tower was employed as Healthcare Coordinator and received a salary of £25,773 (2023: £27,316) for her work.

Also, the husband of Mrs R Hayward was employed on a part-time basis as a Discipleship worker and received a salary of £8,831 (2023: £11,693) for his work.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

## 23. CASH GENERATED FROM OPERATIONS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Net movement in funds | 192,107 | 62,146 |
| **Adjustments for:** | | |
| Interest receivable | (6,375) | (155) |
| Depreciation of tangible fixed assets | 53,840 | 51,603 |
| Loss on disposal of tangible fixed assets | 451 | - |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | 6,472 | (37,967) |
| Increase/(decrease) in creditors | 34,288 | (2,261) |
| Net cash flow from operating activities | 280,783 | 73,366 |

## 24. ANALYSIS OF CHANGES IN NET FUNDS

| | Balance at 1 April 2023 | Cash flows | Balance at 31 March 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 256,456 | 197,497 | 453,953 |
| Bank loan | (80,000) | 40,500 | (39,500) |
| | 176,456 | 237,997 | 414,453 |

**YELDALL CHRISTIAN CENTRES**

England & Wales - Charity number 1000038

# Accounts

YELDALL MANOR
recovery for life

# *Report and Financial Statements for the year ended 31st March 2023*

**Yeldall Christian Centres**
A company limited by guarantee

**Company Registration Number:** 02482048
**Charity Number:** 1000038

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# YELDALL CHRISTIAN CENTRES
# COMPANY INFORMATION

The Board of Trustees of Yeldall Christian Centres presents its report and audited financial statements for the year ended 31 March 2023.

**Reference and Administrative Information:**

| | |
|---|---|
| Charity Name: | Yeldall Christian Centres |
| Charity Registration Number: | 1000038 |
| Company Registration Number: | 02482048 |
| Registered Office and Operational Address: | Yeldall Manor, Bear Lane, Hare Hatch, READING RG10 9XR |

**Board of Trustees:**
Mr A Tower (Chair)
Dr J Stone (Vice-Chair)
Mr P Emms
Mrs R Hayward
Mr J Herring
Mr R Howard
Mr M Phillips
Mr N C Tinker
Ms H Yoder

**Company Secretary:**
Mrs S Hedger

**Senior Leadership Team:**

| | |
|---|---|
| Mr T Lloyd-Roberts | Chief Executive (to June 2023) |
| Mr S Mansour | Chief Executive (from April 2023) |
| Mr D Head | Head of Programmes (to July 2022) |
| Mrs S Dent | Payroll and Personnel Administration Manager |
| Mrs N Bradley | Finance Manager |
| Mr C Etchels | Head of Therapy / Senior Counsellor |
| Mrs S Hedger | Administration and Supporter Relations Manager |
| Mr S White | Programme Operations Manager (from July 2022) |
| Ms R Williams | Programme Development Manager (from July 2022) |
| Mr M Winsor | Facilities Manager |

**Auditors:**
Bruton Charles
Chartered Accountants
The Coach House
Greys Green Business Centre
HENLEY-ON-THAMES
RG9 4QG

**Bankers:**
Lloyds Bank plc
High Street
BRACKNELL
RG12 1BT

YELDALL CHRISTIAN CENTRES

# CHAIR OF TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

This past year for Yeldall has been one of a number of adjustments. While emerging from the COVID pandemic has not been a straight line, the year has seen a return to some more normal patterns of ministry alongside the incorporation of learning from lockdown conditions.

Substantial senior staffing changes have been undertaken successfully through the year, with the previous the Head of Programmes role developed and split into distinct Operations and Development aspects. The year ended with a change of Chief Executive. We are thankful for Treflyn Lloyd-Roberts' reforming and far-sighted leadership over the past nine years (as part of a much longer involvement as volunteer and staff member). We welcome Samy Mansour to the role, again with substantial prior involvement at Yeldall as a staff member and also in voluntary capacities, as well as bringing a wealth of wider experience.

The post-COVID economic reality of high inflation and other challenges have had an impact on our funding, leading to the refocusing on core phases of recovery and transferring the provision of move-on recovery housing to a sympathetic local charity with similar goals. Combined with a special financial appeal, which was well supported by many faithful donors, this has led to an improvement of the financial position over the course of the year. With the added impact of Dame Carol Black's "Review of drugs part two: prevention, treatment, and recovery" appearing to lead to more local authority funding for residential rehabilitation programmes, the overall funding position seems healthier than for a number of years.

Based on generous supporters, committed volunteers and skilled staff we will continue to invite local churches to partner in the provision of sustainable recovery options as a Christian response to addiction.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

# Our Aims and Objectives

## PURPOSES AND AIMS

The charity's purposes are set out in the objects contained in the company's memorandum of association. Our overall purposes are achieved through the provision of residential drug and alcohol rehabilitation, detoxification, recovery support housing and aftercare.

Yeldall wants all those affected by addiction to heal, transform and thrive. The aims of the charity are: *To glorify God through offering healing, wholeness and hope to men with drug and alcohol problems and to see them set free from addiction and living a new life in Christ.*

We see all people as created and loved by God. We seek to deal with people fairly and impartially, recognising the importance of dealing with people as individuals. We seek to act in ways that respect the dignity, uniqueness and intrinsic worth of every person whether it is those we seek to serve, our staff, trustees, volunteers or supporters.

Our programmes are based on Biblical principles and values, which we believe will contribute to the physical, emotional and spiritual well-being of every resident. We will never impose our viewpoint upon anyone, recognising freedom of choice in faith, as in other areas.

## ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focussed on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they set.

## THE FOCUS OF OUR WORK

Our main objective for the year continued to be the provision of rehabilitation, recovery support housing and aftercare for people with a history of drug and alcohol problems. We aim to provide a range of services, which reflect the relevant quality standards and address the potential problems related to rehabilitation from addiction to drugs and/or alcohol. We also work in partnership with other agencies to ensure that the widest range of services is available that best matches the needs of our clients.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

# Our Activities

## HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and beneficiaries are described below. All of our charitable activities focus on the provision of residential rehabilitation and recovery support for people with drug and/or alcohol problems and are undertaken to further our charitable purposes for the public benefit.

Yeldall Manor is a residential Christian addiction recovery centre offering services for men over the age of 18, which has been in operation since 1977. In 2022-23, our services comprised: Phase1 'Grounding'; Phase 2 'Growth'; Phase 3 'Application' and Phase 4 'Reintegration'. Phases 1 and 2 are registered with the Care Quality Commission under the registration category, "Accommodation for persons who require treatment for substance misuse". We also offer EstherLine, which provides telephone support for women with addiction issues.

## DETOXIFICATION PROGRAMME

Our medically-monitored detoxification from opioids was suspended during the COVID-19 lockdown and has not been reinstated. We support potential clients in accessing appropriate detoxification provision and have established links with other providers who are able to offer this service.

## PHASE 1: GROUNDING

Yeldall Manor is a healing community with a holistic approach, encompassing physical, mental, emotional and spiritual well-being. Phase 1 lasts twelve weeks and is a period in which the resident can stabilise. They can return to physical health in a supported environment, whilst starting to build relationships, regain a clarity of mind and the ability to start self-reflecting in order to identify needs and start to set goals for the future. Each resident will reflect on their past and identify harm, taking ownership for their addiction, and start to explore the driving factors of addiction in a supportive community of like-minded men.

This Phase includes:

- Highly supportive and structured environment to explore addiction and its roots
- Qualified counsellors and group facilitators
- Seamless continuation onto the Yeldall Manor Phase 2 programme
- Training groups on the fundamentals of addiction and process groups to become aware of emotions and behaviours
- Opportunity to meet one-to-one with our chaplaincy team as well as community groups focussing on the Christian faith
- Meaningful work in the house or grounds - a chance to learn new skills
- Recreation opportunities e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness.

Of residents leaving the Phase 1 programme during the 2022-23 financial-year, 72.1% did so having completed that phase (2021-22: 54.7%). The previously experienced impact from the Covid-19 pandemic on completion and retention rates is no longer an issue, with the 4-week retention rate of 88.4% being very healthy during the 2022-23 financial year (2021-22: 67.2%).

**PHASE 2: GROWTH**

Phase 2 lasts for a further twelve weeks and empowers residents to advance in recovery skills and grow in physical health. Each resident becomes aware of human functioning, emotional wellbeing, core needs and cognitive/behavioural patterns, and develops an understanding of the personal drivers underpinning their addiction, along with an awareness of their own relapse triggers.

This Phase includes:

- On-going high level of support
- One-to-one counselling with their trained counsellor looking at past and current issues as well as plans for the future
- Teaching groups on life skills, attitudes, ethics, relationships and relapse prevention
- Interactive groups - a chance for each individual to contribute to their own and others' recovery by becoming responsible and accountable to each other in sharing openly and honestly
- On-going opportunity to meet one-to-one with our chaplaincy team as well as community groups focussing on the Christian faith.
- Meaningful work in the house or grounds - a chance to learn new skills
- Training opportunities that may include literacy, numeracy, budgeting and IT
- Recreation opportunities e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness
- Opportunity to join the 18 to 24-week Phase 3 programme living semi-independently on-site

Of residents leaving the Phase 2 programme during the 2022-23 financial-year, 80.6% did so having completed the programme (2021-22: 73.3%). Combining Phase 1 and Phase 2, 60.5% of residents leaving Yeldall Manor during the 2022-23 financial year did so having completed the programme (2021-22: 40.6%). 72.1% of residents stayed on Phases 1 and 2 at Yeldall Manor for at least 12 weeks (2021-22: 54.7%). The average occupancy across Phases 1 and 2 during the year was 17.03 residents (2021-22: 15.88).

**PHASE 3: APPLICATION**

Phase 3 is flexible in length up to six months, dependent upon assessed need and equips residents to implement their newly-acquired skills in a semi-independent living environment (The Lodge), which is still situated on the Yeldall estate. Phase 3 allows them to acclimatise to the pressures of independence whilst remaining abstinent in a safe and supportive environment. It also enables each resident to build their own recovery support network in the local area and attend work-based placements and training courses to equip them for future employment.

This Phase includes:

- One-to-one key working and individual support plans
- Fortnightly counselling with the same counsellor who worked with them in Phases 1 and 2
- Interactive groups - a chance to discuss various issues in addition to being responsible and accountable to each other
- Group topics include relapse prevention, life skills, healthy eating, appropriate attitudes, budgeting and relationships
- Continued opportunity to meet with our chaplaincy team as well as other opportunities for meeting in a Christian context
- Voluntary work placements within local businesses or charities
- Training opportunities, which may include help with literacy, numeracy and IT, as well as personal and professional development
- Support in finding suitable work and housing

Of residents leaving the Phase 3 programme during the 2022-23 financial year, 85.7% did so having completed the programme (2021-22: 81.0%). The average occupancy during the year was 9.98 residents (2021-22: 7.40).

## PHASE 4: REINTEGRATION

For the past eight years, Yeldall has had access to a number of houses in the local area to enable us to provide much-needed move-on accommodation to those leaving our Phase 3 programme. These properties have been leased by Yeldall (latterly three properties) with one property owned by ourselves.

In the time since this programme commenced, other organisations in the local area have started providing various move-on options. Taking that into account, and facing a difficult financial situation in October 2022, it was decided to relinquish the rented properties, knowing that they would be passed on to a like-minded Christian charity, who would continue to provide supported accommodation for those leaving residential rehabilitation. This took effect on 1st March 2023.

During the 2022-23 financial year 68.7% of those moving on from Phase 4 did so into safe accommodation in a planned way, the majority being private rental (2021-22: 64.7%). The average length of stay in Phase 4 was 32.0 weeks for the eleven months that the properties were with us (2021-22: 39.0 for the whole year).

## COMMUNITY SUPPORT

Once our residents have completed their Yeldall programme, we assist them in finding safe accommodation, which will facilitate their on-going recovery, living independently in the community. We offer support and accountability, along with help for them to access any local services that they would benefit from. There are various local support groups available and there are also events organised by Yeldall that they can be part of.

From 1st April 2023 we have a Community Outreach Worker, providing a link to those in the community who may not otherwise be able to engage with us. This includes work with active drug and/or alcohol users seeking sobriety, as well as aftercare with former Yeldall residents.

**ESTHERTIME / ESTHERLINE**

Early in 2023, EstherTime was re-branded as EstherLine due to the fact it was no longer facilitating groups within the local area and was now more a helpline. In view of this, local drug agencies were circulated with up-to-date publicity.

We continue to have five ladies accessing the support line – these have been with us some time and we now meet as a support group once a quarter.

**COVID-19 & COST OF LIVING CRISIS**

Emerging from the challenges of the COVID-19 pandemic, much of 2022-23 was about rebuilding the sense of community, especially between staff and residents, and restructuring the programme to best-benefit our clients.

That said, we experienced our first COVID outbreak in October 2022, which affected many staff and residents, although none needed medical attention. The virus spread very quickly, and staffing was challenging for a period, but those staff who had tested positive first were able to return once they were testing negative. The facility thus remained open for existing residents, with a slimmed down programme and no new admissions until the outbreak had passed. There have been no outbreaks since then, and Government restrictions are now significantly reduced.

At about the same time, our available working capital, which had dropped gradually during the year, reached critical levels. This appeared to be due to combination of factors including increasing food and energy costs, and financial uncertainty which had led to a drop in larger gifts from individuals, churches and trust funds.

A consequent emergency appeal to donors yielded a positive response. This, combined with various other significant gifts plus cost-saving measures, meant that, at year-end, working capital was back at a higher level than it had been at the start of the financial year. Further cost-saving initiatives, including making two staff posts redundant, plus some recovery in financial giving and a slight increase in funded residents, have given us confidence going into the current financial year

**CHAPLAINCY TEAM**

We continue to offer support to those residents that wish to explore faith during their time on our programmes. During the past year, the vast majority of residents took the opportunity to meet one-to-

one with members of the chaplaincy ('discipleship') team. Not all these have a declared faith, but demonstrate an openness to explore what spirituality is in order to grow a mature healthy holistic recovery.

### COACH HOUSE

The Coach House and Coach House Barn on the perimeter of the Yeldall Manor site contain accommodation for 9-10 small businesses comprising various trades and services, plus a couple of others renting storage space. In addition to the rental income, which benefits Yeldall, many of the businesses "give back" to Yeldall in some way. This could be in terms of offering voluntary work placements to our residents, training for staff or residents, provision of services or some other way.

### VOLUNTEERS

Yeldall is very grateful for the service of a number of dedicated volunteers who help us in various ways. We are indebted to those who help us in areas such as the facilities/IT, reception, kitchen, driving, gardening, and mentoring. They are a valued and vital part of the Yeldall community.

## Financial Review

### FINANCIAL ACTIVITY

The accounts show an overall increase in income of £40,000 from the previous year, including increases in income from charitable activities of £7,000, other income of £39,000 (rent and service charges from tenants at the Coach House) and a small increase in investment income, alongside a reduction of £6,000 in voluntary income.

The year ended with an overall surplus of £62,000 (2022 – deficit of £18,000), which comprised surpluses of £28,000 in general unrestricted funds, £21,000 in other designated funds and £31,000 in restricted funds together with a deficit of £18,000 in the capital reserve.

Overall, the financial results have led to an increase in general unrestricted reserves to £126,000 (2022 – reduction to £97,000) and an increase in total reserves to £924,000 (2022 – reduction to £862,000).

The reduction in charitable expenditure of £56,000 includes: reductions of £58,000 in staff costs, £16,000 in training costs and £9,000 in office costs (many of which were in response to the financial situation towards the end of 2022) and an increase of £18,000 in resident costs. Other changes are detailed in note 6.

# YELDALL CHRISTIAN CENTRES
# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## FUND-RAISING

In 2022-23, voluntary income comprised 55% of total income (2021-22: 57%), including income into the Good Samaritan Fund and other restricted funds. The generosity of all of our supporters, including individuals, churches and trust funds, who give so freely from what they have, is a never-ending blessing to us. Without such support, we simply would not be able to function as we do. With the cost of living crisis impacting us this year, this has been more important than ever.

In 2022 we were pleased to be able to hold our annual Open Day in person here at Yeldall Manor for the first time since 2019, as well as a Christmas Celebration service at a local church. We were delighted to be able to welcome supporters back onto our grounds.

We were also able to hold our *St*ride for Recovery event in person as well as remotely, yielding over £8,500, which is still significantly less than previous years (the highest in-person total was £19k in 2019, with £28k being raised at the beginning of the pandemic in 2020). We were however blessed by a couple of people/families undertaking their own challenges, which brought a cumulative total of £20k. We are so touched by those who undertake personal challenges on our behalf, and those who support them so generously.

Support from charitable trust and foundations provides a vital part of our income, and in 2022 we began working alongside a fund-raising consultancy, Chell Perkins, to assist us in our communications with, and applications to, these bodies. Through these difficult times, we have been incredibly grateful for the generous support of many trust funds, some of whom have supported us faithfully for many years, whilst others have made a contribution for the first time.

Long-term supporters, the Berkshire Community Foundation are just one of a number of funds who have contributed to a range of projects including much-needed renovations in our kitchen and Lodge stairs/windows as well as our Good Samaritan Fund, which remains a key funding stream for our residents, as statutory funding remains hard to obtain for all but the most complex cases. Also of note this year was a generous grant from the ESFA to train residents in chainsaw maintenance, crosscutting, the felling of small trees and the use of other garden machinery, with the option at the end to take a chainsaw assessment that results in a certified qualification. We are so thankful for all the trust funds and foundations who have supported us this year.

## INVESTMENT POLICY

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment that the directors see fit.

The trustees have operated a policy of keeping available funds in an interest-bearing charities' deposit fund with an investment management company.

**RESERVES POLICY**

The directors have reviewed the charitable company's need for reserves in line with the guidance issued by the Charity Commission. Free reserves at March 2023 were £72,000, which equates to just under three weeks' running costs. However, this figure is after deduction of the £56,000 long-term element of the Coronavirus Business Interruption Loan, which is repayable by monthly instalments between April 2024 and July 2026, and which is expected to be repaid from surpluses generated in future periods. Also, in the unlikely event that further funds are required, there is £35,000 in designated funds, which can be used as needed.

Based on various scenarios on loss of revenue streams, net of associated cost savings, the directors deem it reasonable that the desired level of free reserves would be in the range of £150,000- £200,000 so there is a gap. However, should a combination of loss of income streams occur, there are unencumbered assets which could be liquidated to bolster reserves, without significantly changing the objectives of the charity.

## Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

In the year ahead, as the role of Chief Executive passes from Treflyn Lloyd-Roberts to Samy Mansour, we will continue reviewing our Mission and Values and seeking to strengthen the staff team after the rigours of the pandemic. We continue to work alongside the residents to develop all our programmes to best-serve the needs of this community. This will include reviewing our move-on preparation and support in the light of changes to the Phase 4 programme mentioned above.

From a facilities perspective, there continue to be various areas that need financial investment to ensure their safety and viability. We are also engaged in plans to make the buildings and other facilities more sustainable given rising energy costs.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023**

# Structure, Governance and Management

## GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 16th March 1990 and registered as a charity on 8th August 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member of the charitable company may have a liability of £1 in the event of the charitable company being liquidated whilst they are a member or within one year of them ceasing to be a member.

## RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. The trustees bring a wide range of skills to the charity and, when considering inviting additional trustees to join the board, the trustees will consider those with a similar vision who can bring specialist skills and experience needed for future development.

Potential trustees are normally recommended by one or more of the existing trustees and/or Chief Executive. They are provisionally considered by the Board before being 'interviewed' by two or more of the trustees who will present a report to the subsequent meeting before the candidate is formally invited to join the Board.

As part of the recruitment process, the potential candidate will be given a copy of the Charity Commission's guidance 'The Essential Trustee' and sign a declaration affirming that they will act in accordance with the guidelines and are not disqualified from acting as a trustee by reason of unspent conviction for fraud, bankruptcy or removal as a charity director. To verify this, we undertake an Adverse Credit History check. All of these checks are repeated whenever a trustee is re-elected.

Under the Articles of Association, the serving directors may appoint additional directors at any time. The Articles of Association require that any directors so appointed must retire at the first Annual General Meeting following appointment and may offer themselves for re-election. The Articles of Association also require that a third of the other directors shall retire at every Annual General Meeting. Dr John Stone, Mr Michael Phillips and Mr Christopher Tinker are retiring and are submitting themselves for re-election.

Existing trustees are already familiar with the practical work of the charity and new trustees are encouraged to meet the existing trustees and key employees to familiarise themselves with the charity and the context in which it operates. New trustees will also be provided with relevant information relating to the charity. Trustees are kept informed of external training events where these may facilitate the undertaking of their role.

## RISK MANAGEMENT

The trustees continue to review the major risks to which the charity is exposed and consider systems to mitigate those risks. Management are encouraged to bring new risks to the attention of trustees as soon as they are identified. A risk register has been developed and this lists all identified risks along with mitigation measures that have been put in place. A quarterly Governance Meeting looks at risk as one of its standing agenda items (others include policy updates, staffing, complaints, incident reviews and training).

The identified risks that are still categorised as "high" even following the application of control measures are as follows:

- Loss of key staff – if certain key members of staff leave this will leave gaps in the organisation. We have sought to ensure that more than one member of staff is trained up in any key function and have introduced longer notice periods for senior staff in the new standard contracts.
- Information technology (virus) – we are working with our IT support to ensure that back-up procedures for all key activities are adequate and robust. The move to a comprehensive electronic system to cover many aspects of our operation along with more cloud-based systems has provided additional mitigation in this area.
- Dependency on income sources – we continue to actively ensure that we have multiple streams of funding for clients to come to Yeldall Manor.
- Government policy – changes in government policy towards residential rehabilitation could be damaging to the organisation. Yeldall Manor is part of the Choices group of independent rehabilitation centres, the Recovery Group UK and is actively involved in discussions with government about the role of residential rehabilitation – this gives us some early warning of changes that may affect the sector.
- CQC Compliance Issues – there continue to be changes in how CQC inspects residential drug and alcohol rehabilitation. We have continued to be proactive in preparing for inspections by engaging external consultants to regularly review our practice and policies to identify areas requiring improvement.
- GDPR Compliance – data management and security remain a high priority, and we seek to be compliant with all requirements of the UK GDPR and thus mitigate any potential breaches.
- Global Pandemic – as with many organisations, the advent of COVID-19 identified shortcomings in our business continuity planning for such events. The work that we have done during the past two years has strengthened our ability to cope with such high impact events.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company.

All insurable risks are subject to normal insurance policies, covering matters such as employer's liability, public liability, business interruption, buildings and contents, etc.

The charity also has trustee indemnity insurance, which includes professional indemnity for the services provided by the charity. Special activities are individually assessed for risk and additional insurance taken out to cover these if required.

Policies and procedures are in place to ensure the health and safety of all staff, volunteers, service users and visitors to Yeldall Manor.

## ORGANISATIONAL STRUCTURE

Yeldall Manor has a Board of Trustees that meets quarterly and is responsible for the strategic direction and policy of the charity. Currently there are nine members of the Board from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive and Company Secretary sit on the Board but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of services rest with the Chief Executive and the Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met and, together with his team, has responsibility for the day-to-day operational management of the Centre. The Senior Leadership Team has responsibility for individual supervision of the staff team and for ensuring that the team continue to develop their skills and working practices in line with good practice.

## RELATED PARTIES

Yeldall Manor is accountable for its provision of care and treatment to the Care Quality Commission and Public Health England.

Yeldall Manor receives referrals from across the UK. These referrals come from community or prison drug and alcohol teams, solicitors and probation officers, doctors, community mental health teams, homeless hostels, churches, prison chaplaincies, families and friends of people with a drug and/or alcohol problem and from individuals themselves. Residents' places are funded by various different routes, with the Good Samaritan Fund becoming increasingly important as local authority funding decreases and fewer people are able to self-fund their rehabilitation. In many cases we are able to apply for enhanced housing benefit to cover the housing aspects of their stay at Yeldall Manor.

Yeldall is also part of various networks relevant to our charitable status and work. These include Choices, Recovery Group UK, International Substance Abuse and Addiction Coalition (ISAAC) and the Evangelical Alliance (EA).

As mentioned elsewhere, Yeldall Manor also has links with many local churches that provide us with financial, prayer or practical support. We value their support immensely, but we have no official ties with any one church or denomination.

# YELDALL CHRISTIAN CENTRES
# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of the charitable activities for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safekeeping the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

YELDALL CHRISTIAN CENTRES

# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

## AUDITORS

Bruton Charles were re-appointed as auditors during the year and have expressed their willingness to continue in that capacity. A resolution proposing their re-appointment will be put to the Annual General Meeting.

In preparing this report, advantage has been taken of the small companies' exemption in the Companies Act 2006.

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

**BY ORDER OF THE BOARD**



A Tower
Chair of Trustees
21 September 2023

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2023

## Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

• give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;

• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

• have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

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

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

## Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information

and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

• the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

• adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

• the financial statements are not in agreement with the accounting records and returns; or

• certain disclosures of trustees' remuneration specified by law are not made; or

• we have not received all the information and explanations we require for our audit; or

• the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2023

such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities

This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J C R Lawrence-Archer

**Bruton Charles**
**J C R Lawrence-Archer (Senior Statutory Auditor)**
Chartered Accountant and Registered Auditors
The Coach House, Greys Green Business Centre,
Henley-on-Thames, Oxfordshire. RG9 4QG

.....21..... September 2023

Bruton Charles is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF FINANCIAL ACTIVITIES
# FOR THE YEAR ENDED 31 MARCH 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|---|---|---|---|---|
| **Income** | | | | | |
| *Donations, legacies and similar income* | 2 | 478,371 | 304,608 | 782,979 | 788,741 |
| *Investment income* | | 155 | - | 155 | 4 |
| *Income from charitable activities* | 3 | 566,006 | - | 566,006 | 559,443 |
| *Other income* | 4 | 67,807 | 6,161 | 73,968 | 34,653 |
| **Total Income** | | **1,112,339** | **310,769** | **1,423,108** | **1,382,841** |
| **Expenditure** | | | | | |
| *Costs of raising funds* | 5 | 79,156 | - | 79,156 | 62,504 |
| *Charitable activities* | 6 | 1,259,649 | 22,157 | 1,281,806 | 1,338,301 |
| Total Expenditure | | **1,338,805** | **22,157** | **1,360,962** | **1,400,805** |
| Net (expenditure)/income | 8 | (226,466) | 288,612 | 62,146 | (17,964) |
| Transfers between reserves | 14/15 | 257,553 | (257,553) | - | - |
| Net movement in funds | | 31,087 | 31,059 | 62,146 | (17,964) |
| Balances brought forward | | 789,850 | 71,887 | 861,737 | 879,701 |
| Balances carried forward | | **820,937** | **102,946** | **923,883** | **861,737** |

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.
This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

# YELDALL CHRISTIAN CENTRES
# BALANCE SHEET
# AS AT 31 MARCH 2023

| | Note | | 2023 | | 2022 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed Assets** | | | | | |
| Tangible Assets | 10 | | 713,202 | | 730,506 |
| **Current Assets** | | | | | |
| Debtors and prepayments | 11 | 77,858 | | 39,891 | |
| Cash at bank and in hand | | 256,456 | | 241,234 | |
| | | 334,314 | | 281,125 | |
| **Creditors: Amounts falling due within one year** | 12 | (67,633) | | (69,894) | |
| Net Current Assets | | | 266,681 | | 211,231 |
| Total Assets less current liabilities | | | 979,883 | | 941,737 |
| **Creditors: Amounts falling due after more than one year** | 13 | | (56,000) | | (80,000) |
| **Net Assets** | | | **923,883** | | **861,737** |
| **Capital and Reserves** | | | | | |
| Unrestricted Funds | | | | | |
| General Funds | 15 | | 125,611 | | 97,272 |
| Designated Funds | 15 | | 35,475 | | 14,271 |
| Capital Funds | 15 | | 659,851 | | 678,307 |
| | | | 820,937 | | 789,850 |
| Restricted Funds | 14 | | 102,946 | | 71,887 |
| | | | **923,883** | | **861,737** |

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 relating to small companies, constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 23 to 35 form part of these financial statements.

These financial statements were authorised and approved by the trustees on 21 September 2023 and are signed on their behalf by:



.....

A Tower (Chair of Trustees), 21 September 2023

Company Registration Number 02482048

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF CASH FLOWS
# FOR THE YEAR ENDED 31 MARCH 2023

| | Note | 2023 | 2022 |
|---|---|---|---|
| | | £ | £ |
| Cash flow from operating activities | **23** | 73,366 | 111,321 |
| **Cash flow from investing activities** | | | |
| Payments to acquire tangible fixed assets | | (34,299) | (111,458) |
| Interest received | | 155 | 4 |
| **Net cash flow from investing activities** | | (34,144) | (111,454) |
| **Cash flow from financing activities** | | | |
| Repayment of bank loans | | (24,000) | (16,000) |
| **Net cash flow from financing activities** | | (24,000) | (16,000) |
| **Net increase in cash and cash equivalents** | | 15,222 | (16,133) |
| **Cash and cash equivalents at 1 April 2022** | | 241,234 | 257,367 |
| **Cash and cash equivalents at 31 March 2023** | **24** | 256,456 | 241,234 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 1. ACCOUNTING POLICIES

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared 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 (FRS102), (effective 1 January 2019) – (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The Charity constitutes a public benefit entity as defined by FRS 102.

**Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

**Allocation of support costs**

Certain expenditure is directly attributable to specific activities and has been allocated to those cost categories. Where these costs are attributable to more than one activity, they have been apportioned to the individual activities on the basis of the time spent by staff on matters relating to those activities. Central support costs have been allocated on the basis of resources used and have been apportioned to the cost centres of fundraising and publicity, individual projects within charitable expenditure and governance costs.

**Governance costs**

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs relating to the statutory audit.

**Operating lease agreements**

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

**Pensions**

The charitable company contributes to the personal defined-contribution pension schemes of employees. The assets of these schemes are held separately from those of the Charity in independently administered funds. The annual contributions paid are charged against income.

**Tax status**

The charitable company is a registered charity within the definitions of section 506(1) Income and Corporation Taxes Act 1988 and therefore it is not assessable to corporation tax on any surplus charitable funds

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost). These are capitalised if they can be used for more than one year and cost at least £1,000 and a full year's depreciation is charged in the year of acquisition.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | |
|---|---|
| Kitchen equipment | - evenly over eight years |
| Barn | - evenly over fifteen years |
| Estate equipment | - evenly over two to five years |
| Computer equipment | - evenly over two to three years |
| Motor vehicles | - 25% on reducing balance |
| Freehold buildings | - over fifty years |
| Freehold land | - is not depreciated |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

**Impairment of fixed assets**
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Funds accounting**
Funds held by the charitable company are:

*Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Designated funds* – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

*Restricted funds* – these are funds which can only be used for particular purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The trustees make transfers between funds when expenditure of a restricted nature is to be met from more than one type of fund. The maximum level of these transfers is agreed by the trustees prior to the expenditure.

The nature and purpose of each fund is explained further in the notes to the financial statements.

**Creditors and provisions**
Creditors and provisions are recognised at their settlement amount 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.

**Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Financial instruments**
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going concern**
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

| | General Funds 2023 | Restricted Funds 2023 | Total Funds 2023 | General Funds 2022 | Restricted Funds 2022 | Total Funds 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | | | £ |
| Individual | 280,905 | 112,390 | 393,295 | 258,054 | 155,995 | 414,049 |
| Church | 58,576 | 1,491 | 60,067 | 80,376 | 2,587 | 82,963 |
| Trust | 61,522 | 128,653 | 190,175 | 57,500 | 133,100 | 190,600 |
| Income Tax Recovery | 51,254 | 20,068 | 71,322 | 53,186 | 24,041 | 77,227 |
| Events | 16,114 | 23,353 | 39,467 | 3,289 | 16,809 | 20,099 |
| Legacies | 10,000 | 18,653 | 28,653 | 3,804 | - | 3,804 |
| | 478,371 | 304,608 | 782,979 | 456,209 | 332,532 | 788,741 |

## 3. INCOME FROM CHARITABLE ACTIVITIES

| | General Funds 2023 | Restricted Funds 2023 | Total Funds 2023 | General Funds 2022 | Restricted Funds 2022 | Total Funds 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Phases 1 & 2 | 382,722 | - | 382,722 | 318,901 | - | 318,901 |
| Phase 3 | 126,758 | - | 126,758 | 76,858 | - | 76,858 |
| Phase 4 | 56,526 | - | 56,526 | 91,353 | - | 91,353 |
| Grant Income | - | - | - | 12,240 | 60,091 | 72,331 |
| | 566,006 | - | 566,006 | 499,352 | 60,091 | 559,443 |

## 4. OTHER INCOME

| | General Funds 2023 | Restricted Funds 2023 | Total Funds 2023 | General Funds 2022 | Restricted Funds 2022 | Total Funds 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Rental Income & Service Charge | 61,234 | - | 61,234 | 30,263 | - | 30,263 |
| Estate Income | 5,749 | - | 5,749 | 4,309 | - | 4,309 |
| Sundry Income | 824 | 6,161 | 6,985 | 81 | - | 81 |
| | 67,807 | 6,161 | 73,968 | 34,653 | - | 34,653 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 5. COSTS OF RAISING FUNDS

| | Unrestricted Funds 2023 | Unrestricted Funds 2022 |
|---|---|---|
| | £ | £ |
| Staff costs | 44,155 | 43,366 |
| Insurance | 1,605 | 1,441 |
| Office costs | 5,555 | 4,826 |
| Consultancy fees | 10,075 | - |
| Events | 7,639 | 2,662 |
| Newsletter | 5,946 | 5,909 |
| Subscriptions | 4,058 | 4,165 |
| Other costs | 123 | 135 |
| | 79,156 | 62,504 |

## 6. CHARITABLE EXPENDITURE

| | Direct costs 2023 | Support costs 2023 | Total Funds 2023 | Direct costs 2022 | Support costs 2022 | Total Funds 2022 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 731,679 | 117,222 | 848,901 | 793,911 | 113,154 | 907,065 |
| Resident costs | 93,585 | - | 93,585 | 75,069 | - | 75,069 |
| Transport | 18,012 | 227 | 18,239 | 13,686 | 72 | 13,758 |
| Property | 162,362 | 161 | 162,523 | 161,316 | 131 | 161,447 |
| Insurance | 28,338 | 4,815 | 33,153 | 23,182 | 4,323 | 27,505 |
| Training and recruitment | 9,037 | 1,259 | 10,296 | 25,094 | 1,841 | 26,935 |
| Office costs | 13,432 | 4,456 | 17,888 | 21,918 | 4,928 | 26,846 |
| Professional fees | 11,572 | 10,606 | 22,178 | 15,117 | 7,756 | 22,873 |
| Governance | - | 3,623 | 3,623 | - | 3,623 | 3,623 |
| Marketing | 3,866 | - | 3,866 | 6,461 | - | 6,461 |
| Depreciation | - | 51,603 | 51,603 | - | 49,577 | 49,577 |
| Bank charges and interest | - | 6,441 | 6,441 | 257 | 3,883 | 4,140 |
| Other costs | 6,007 | 3,503 | 9,510 | 3,843 | 9,159 | 13,002 |
| | 1,077,890 | 203,916 | 1,281,806 | 1,139,854 | 198,447 | 1,338,301 |

Charitable expenditure includes £22,157 (2022 - £63,917) of expenditure from restricted funds.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 7. GOVERNANCE COSTS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Audit fees | 3,623 | 3,623 |

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice.

## 8. NET INCOME FOR THE YEAR

This is stated after charging:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Depreciation | 51,603 | 49,577 |
| Operating Lease rentals | 19,000 | 28,800 |
| Audit fees | 3,623 | 3,623 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 9. STAFF COSTS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 794,235 | 846,833 |
| Social Security costs | 63,139 | 66,569 |
| Pension expense | 29,138 | 30,922 |
| Life insurance costs | 6,544 | 6,040 |
| Volunteer expenses | - | 67 |
| | 893,056 | 950,431 |

Staff costs have been allocated as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Costs of raising funds | 44,155 | 43,366 |
| Charitable activities (direct costs) | 731,679 | 793,911 |
| Charitable activities (support costs) | 117,222 | 113,154 |
| | 893,056 | 950,431 |

The average number of staff employed during the year were:

| | Total employees | | Full time equivalent | |
|---|---|---|---|---|
| | 2023 | 2022 | 2023 | 2022 |
| Drug and alcohol rehabilitation | 26 | 29 | 21 | 25 |
| Management and administration | 5 | 6 | 4 | 4 |
| Fund-raising and publicity | 1 | 2 | 1 | 1 |
| | 32 | 37 | 26 | 30 |

No employee of the charity received emoluments of more than £60,000.

The spouse of one of the trustees was paid £27,316 during the year from her employment with the charity (2022: £25,888). And the spouse of another trustee was paid £11,693 from his part-time employment with the charity (2022: £13,085). No other trustees were paid or received any other benefits from employment with the charity in the year. No trustee claimed any expenses in the year (2022: £nil). No trustees received payments for professional or other services supplied to the charity (2022: £nil).

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 10. TANGIBLE FIXED ASSETS

| | Freehold buildings | Motor vehicles | Plant, machinery & fittings | Total |
|---|---|---|---|---|
| *Cost or valuation* | £ | £ | £ | £ |
| At 1 April 2022 | 513,356 | 33,500 | 971,029 | 1,517,885 |
| Additions | - | - | 34,299 | 34,299 |
| Disposals | - | - | - | - |
| At 31 March 2023 | 513,356 | 33,500 | 1,005,328 | 1,552,184 |
| *Depreciation* | | | | |
| At 1 April 2022 | 99,650 | 23,521 | 664,208 | 787,379 |
| Charge for the year | 9,393 | 2,494 | 39,716 | 51,603 |
| Disposals | - | - | - | - |
| At 31 March 2023 | 109,043 | 26,015 | 703,924 | 838,982 |
| *Net Book Value* | | | | |
| At 31 March 2023 | 404,313 | 7,485 | 301,404 | 713,202 |
| At 31 March 2022 | 413,706 | 9,979 | 306,821 | 730,506 |

All of the assets are used for activities in furtherance of the charitable company's objects. The freehold property is also used for the management and administration of the charitable company.

The freehold properties were given an insurance valuation of just under £12m at the last renewal date.

## 11. DEBTORS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade debtors | 48,588 | 12,205 |
| Other debtors | - | 1,500 |
| Prepayments | 24,754 | 20,931 |
| Income Tax recoverable | 4,516 | 5,255 |
| | 77,858 | 39,891 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 12. CREDITORS: Amounts falling due within one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Bank loan | 24,000 | 24,000 |
| Trade creditors | 20,048 | 12,550 |
| Taxes and Social Security | 14,928 | 17,424 |
| Accruals and deferred income | 7,077 | 8,415 |
| Other creditors | 1,580 | 7,505 |
| | 67,633 | 69,894 |

Within other creditors is an amount of £nil (2022 - £6,028) which was due on pension contributions at the year end.

## 13. CREDITORS: Amounts falling due after more than one year

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Bank loan | 56,000 | 80,000 |
| | 56,000 | 80,000 |

Bank loans are repayable as follows:

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Between one and two years | 24,000 | 24,000 |
| Between two and five years | 32,000 | 56,000 |
| | 56,000 | 80,000 |

The bank loan is a Coronavirus Business Interruption Loan with a capital repayment holiday for the first year during which time interest and fees are covered by the UK Government Business Interruption Payment. The loan is then repayable by monthly instalments over 5 years to July 2026. Interest is charged at 2.8% above the Bank of England base rate. The loan is secured by fixed and floating charges on the Freehold Properties, Plant and Machinery, all book debts and all other debts, created on 7th December 2020, by Lloyds Bank PLC.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 14. RESTRICTED FUNDS

| | Balance at 1 April 2022 | Income | Expenditure | General Transfers | Balance at 31 March 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Capital Developments Fund | 60,516 | 45,085 | (2,445) | (28,738) | 74,418 |
| Non-Residential Housing | 1,419 | 1,319 | - | - | 2,738 |
| Good Samaritan Fund | 1,177 | 244,237 | - | (231,315) | 14,099 |
| Residents' Activities | - | - | (5,000) | 5,000 | - |
| Manor Projects | 4,963 | 9,575 | (2,441) | (2,500) | 9,597 |
| Residents' Training | 3,812 | 10,553 | (12,271) | - | 2,094 |
| | 71,887 | 310,769 | (22,157) | (257,553) | 102,946 |

***Capital Developments Fund*** – To fund capital developments at Yeldall Manor e.g. buildings

***Non-Residential Housing*** – For support for residents who have finished the programme e.g. a deposit for tenancy agreements

***Good Samaritan Fund*** – Good Samaritan Bursary Fund to sponsor the placement of residents for whom full funding is not available. Monthly transfers are made from this fund to the general fund at an agreed rate to cover fees for residents whose fees are sponsored in this way

***Residents' Activities***– Beneficial equipment, facilities or activities for residents at Yeldall Manor

***Manor Projects*** – For smaller capital items at Yeldall Manor

***Residents' Training*** – To support residents to access training or education

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 15. UNRESTRICTED FUNDS

| | Balance at 1 April 2022 | Income | Expenditure | General Transfers | Balance at 31 March 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Designated funds** | | | | | |
| Manor Christmas | 318 | 2,806 | (1,879) | (1,245) | - |
| Ball Legacy | 13,953 | 10,000 | (4,978) | - | 18,975 |
| One-off Expenses | - | 10,000 | - | 6,500 | 16,500 |
| | 14,271 | 22,806 | (6,857) | 5,255 | 35,475 |
| **Capital Fund - Fixed Assets** | 678,307 | - | (47,194) | 28,738 | 659,851 |
| **General unrestricted funds** | 97,272 | 1,089,533 | (1,284,754) | 223,560 | 125,611 |
| | 789,850 | 1,112,339 | (1,338,805) | 257,553 | 820,937 |

***Manor Christmas*** – Funds used in connection with Christmas activities

***Ball Legacy*** – Amount received from the estate of Thomas Ball and subsequent one-off donations which will be used for specific expenditure as agreed by the management team

***One-off Expenses*** – Funds set aside from previous surplus for future one-off expenses

***Capital (Fixed assets)*** – Amounts set aside by the trustees represented by the value of the tangible fixed assets where these are not supported by restricted funds

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible assets | Current assets/ (liabilities) | Long Term liabilities | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Restricted reserves | - | 102,946 | - | 102,946 |
| Designated reserves | - | 35,475 | - | 35,475 |
| Capital reserves | 659,851 | - | - | 659,851 |
| General unrestricted reserves | 53,351 | 128,260 | (56,000) | 125,611 |
| | 713,202 | 266,681 | (56,000) | 923,883 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 17. MOVEMENT OF FUNDS

| | Unrestricted Reserves | | | Restricted | |
|---|---|---|---|---|---|
| | General | Designated | Capital | Reserve | Total |
| | £ | £ | £ | £ | £ |
| Balance at 1 April 2022 | 97,272 | 14,271 | 678,307 | 71,887 | 861,737 |
| Income | 1,089,533 | 22,806 | - | 310,769 | 1,423,108 |
| Expenditure | (1,284,754) | (6,857) | (47,194) | (22,157) | (1,360,962) |
| General Transfers | 223,560 | 5,255 | 28,738 | (257,553) | - |
| Balance at 31 March 2023 | 125,611 | 35,475 | 659,851 | 102,946 | 923,883 |

## 18. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments at 31 March 2023 (2022: £Nil. There were no contingent liabilities at 31 March 2023 (2022: £Nil)

The Secretary of State for Social Services (now the Secretary of State for Work and Pensions) has a charge on the freehold buildings at Yeldall Manor in respect of two grants, one for £37,500 for building modernisation and a sewerage project, and the other for £53,000 for kitchen and drainage refurbishment. This charge can only be enforced if the property is sold or if it ceases to be used as a drug rehabilitation centre.

## 19. OPERATING LEASE COMMITMENTS

There were no financial commitments at 31st March 2023 (2022 – three leased properties £12,200).

## 20. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were twelve members at 31 March 2023 (2022: twelve).

## 21. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

## 22. RELATED PARTY TRANSACTIONS

During the year payments were made to two connected persons.

The wife of Mr A Tower was employed as Medication Administrator and received a salary of £27,316 (2022: £25,888) for her work.

Also, the husband of Mrs R Hayward was employed on a part-time basis as a Discipleship worker and received a salary of £11,693 (2022: £13,085) for his work.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## 23. CASH GENERATED FROM OPERATIONS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Net movement in funds | 62,146 | (17,964) |
| **Adjustments for:** | | |
| Interest receivable | (155) | (4) |
| Depreciation of tangible fixed assets | 51,603 | 49,577 |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | (37,967) | 82,146 |
| Increase/(decrease) in creditors | (2,261) | (2,434) |
| Net cash flow from operating activities | 73,366 | 111,321 |

## 24. ANALYSIS OF CHANGES IN NET FUNDS

| | Balance at 1 April 2022 | Cash flows | Balance at 31 March 2023 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 241,234 | 15,222 | 256,456 |
| Bank loan | (104,000) | 24,000 | (80,000) |
| | 137,234 | 39,222 | 176,456 |

**YELDALL CHRISTIAN CENTRES**

England & Wales - Charity number 1000038

# Accounts

YELDALL MANOR
recovery for life

# *Report and Financial Statements for the year ended 31st March 2022*

**Yeldall Christian Centres**
A company limited by guarantee

**Company Registration Number:** 02482048
**Charity Number:** 1000038

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# YELDALL CHRISTIAN CENTRES
# COMPANY INFORMATION

The Board of Trustees of Yeldall Christian Centres presents its report and audited financial statements for the year ended 31 March 2022.

**Reference and Administrative Information:**

| | |
|---|---|
| Charity Name: | Yeldall Christian Centres |
| Charity Registration Number: | 1000038 |
| Company Registration Number: | 02482048 |
| Registered Office and Operational Address: | Yeldall Manor, Bear Lane, Hare Hatch, READING RG10 9XR |

**Board of Trustees:**
Mr A Tower (Chair)
Mr P Emms
Mrs R Hayward
Mr J Herring
Mr R Howard
Mr M Phillips
Dr J Stone
Mr N C Tinker
Ms H Yoder

**Company Secretary:**
Mrs S Hedger

**Senior Leadership Team:**

| | |
|---|---|
| Mr T Lloyd-Roberts | Chief Executive |
| Mr D Head | Head of Programmes (to July 2022) |
| Mrs S Dent | Payroll and Personnel Administration Manager |
| Mrs N Bradley | Finance Manager |
| Mr C Etchels | Head of Therapy / Senior Counsellor |
| Mrs S Hedger | Administration and Supporter Relations Manager |
| Mr S White | Programme Operations Manager (from July 2022) |
| Ms R Williams | Programme Development Manager (from July 2022) |
| Mr M Winsor | Facilities Manager |

**Auditors:**
Bruton Charles
Chartered Accountants
The Coach House
Greys Green Business Centre
HENLEY-ON-THAMES
RG9 4QG

**Bankers:**
Lloyds Bank plc
High Street
BRACKNELL
RG12 1BT

YELDALL CHRISTIAN CENTRES

# CHAIR OF TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

During the period covered by this annual report, Yeldall has continued to adapt under the pressures generated by the continuing pandemic and the challenges that this has caused. The team worked together well as we made constant adjustments to the programme to cope with changing regulations, balancing the need to keep our residents and staff safe while providing an effective recovery programme. Declining statutory funding for placements from local authorities reinforced the need for substantially increased fundraising efforts – a theme that was addressed during the year by Professor Dame Carol Black's Independent Review of Drugs: Part 2.

The second year of the pandemic brought with it additional challenges due to the changing variants and more staff and residents testing positive for coronavirus. This put pressure on our operations, but we have been able to stay open with a full programme of activities and able to accept new residents by making use of an isolation flat. We have in place systems and protocols to deal with further outbreaks within our resident community or staff team should they arise.

Necessity being the mother of invention, stronger ways of fulfilling Yeldall aims were devised and implemented. Some innovations have proved helpful beyond COVID-19 restriction times. Alongside all the practical programme adjustments and developments, we have developed the spiritual support offered for those residents who would like it through the chaplaincy team.

We continue to value the commitment of individuals, churches and trust funds who contribute to, sustain, and enrich Yeldall's ministry. As restrictions have lifted, we have been able to make use of volunteers once more, for which we are immensely thankful.

All of the above is thanks to the resilience, commitment and creativity of the staff team and excellent leadership in a context of significant pressures (including times of illness for a fair number of staff), and in the adaptation to new ways of working when the situation demanded it. On this basis we move confidently into the future, thankful for the investment of all those who contribute to making Yeldall somewhere that those struggling with addiction can find sustainable recovery for life.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

# Our Aims and Objectives

## PURPOSES AND AIMS

The charity's purposes are set out in the objects contained in the company's memorandum of association. Our overall purposes are achieved through the provision of residential drug and alcohol rehabilitation, detoxification, recovery support housing and aftercare.

The aims of the charity are: *To glorify God through offering healing, wholeness and hope to men with drug and alcohol problems and to see them set free from addiction and living a new life in Christ.*

We see all people as created and loved by God. We seek to deal with people fairly and impartially, recognising the importance of dealing with people as individuals. We seek to act in ways that respect the dignity, uniqueness and intrinsic worth of every person whether it is those we seek to serve, our staff, trustees, volunteers or supporters.

Our programmes are based on Biblical principles and values, which we believe will contribute to the physical, emotional and spiritual well-being of every resident. We will never impose our viewpoint upon anyone, recognising freedom of choice in faith, as in other areas.

## ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focussed on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they set.

## THE FOCUS OF OUR WORK

Our main objective for the year continued to be the provision of rehabilitation, recovery support housing and aftercare for people with a history of drug and alcohol problems. We aim to provide a range of services, which reflect the relevant quality standards and address the potential problems related to rehabilitation from addiction to drugs and/or alcohol. We also work in partnership with other agencies to ensure that the widest range of services is available that best matches the needs of our clients.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

# Our Activities

## HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and beneficiaries are described below. All of our charitable activities focus on the provision of residential rehabilitation and recovery support for people with drug and/or alcohol problems and are undertaken to further our charitable purposes for the public benefit.

Yeldall Manor is a residential Christian addiction recovery centre offering services for men over the age of 18, which has been in operation since 1977. In 2021-22, our services comprised: Phase1 'Grounding'; Phase 2 'Growth'; Phase 3 'Application' and Phase 4 'Reintegration'. Phases 1 and 2 are registered with the Care Quality Commission under the registration category, "Accommodation for persons who require treatment for substance misuse". We also offer EstherTime, which provides telephone and face-to-face support for women with addiction issues.

## DETOXIFICATION PROGRAMME

Our medically-monitored detoxification from opioids was suspended during the COVID-19 lockdown and has not been reinstated. We support potential clients in accessing appropriate detoxification provision and have established links with other providers who are able to offer this service.

## PHASE 1: GROUNDING

Phase 1 lasts twelve weeks and enables residents to stabilise physically, mentally and emotionally. They can return to physical health in a supported environment, whilst starting to build relationships, regain a clarity of mind and the ability to start self-reflecting in order to identify needs and start to set goals for the future. Each resident will reflect on their past and identify harm, taking ownership for their addiction, and start to explore the driving factors of addiction in a supportive community of like-minded men.

This Phase includes:

- Highly supportive and structured environment to explore addiction and its roots
- Qualified counsellors and group facilitators
- Seamless continuation onto the Yeldall Manor Phase 2 programme
- Training groups on the fundamentals of addiction and process groups to become aware of emotions and behaviours
- Opportunity to meet one-to-one with our chaplaincy team as well as community groups focussing on the Christian faith
- Meaningful work in the house or grounds - a chance to learn new skills
- Recreation opportunities e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness.

Of residents leaving the Phase 1 programme during the 2021-22 financial-year, 54.7% did so having completed that phase (2020-21: 84.0%, 2019-20: 65.5%). There has been a significant impact from the COVID-19 pandemic on completion and retention rates. For example, a significant number of new residents tested positive on arrival. Some decided to remain on the programme, making use of the isolation flat that we have available, while others decided to leave and, in some cases, not to return.

**PHASE 2: GROWTH**

Phase 2 lasts for a further twelve weeks and empowers residents to advance in recovery skills and grow in physical health. Each resident becomes aware of human functioning, emotional wellbeing, core needs and cognitive/behavioural patterns, and develops an understanding of the personal drivers underpinning their addiction, along with an awareness of their own relapse triggers.

This Phase includes:

- On-going high level of support
- One-to-one counselling with their trained counsellor looking at past and current issues as well as plans for the future
- Teaching groups on life skills, attitudes, ethics, relationships and relapse prevention
- Interactive groups - a chance for each individual to contribute to their own and others' recovery by becoming responsible and accountable to each other in sharing openly and honestly
- On-going opportunity to meet one-to-one with our chaplaincy team as well as community groups focussing on the Christian faith.
- Meaningful work in the house or grounds - a chance to learn new skills
- Training opportunities that may include literacy, numeracy, budgeting and IT
- Recreation opportunities e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness
- Opportunity to join the 18 to 24-week Phase 3 programme living semi-independently on-site

Of residents leaving the Phase 2 programme during the 2021-22 financial-year, 73.3% did so having completed the programme (2020-21: 82.9%, 2019-20: 79.4%). Combining both Phase 1 and Phase 2, of residents leaving Yeldall Manor during the 2021-22 financial-year, 40.6% did so having completed the programme (2020-21: 74.0%, 2019-20: 60.0%). 54.7% of residents stayed on Phases 1 and 2 at Yeldall Manor for at least 12 weeks (2020-21: 84.0%, 2019-20: 63.6%). The average occupancy across Phases 1 and 2 during the year was 15.88 residents (2020-21: 17.76, 2019-20: 17.59).

**PHASE 3: APPLICATION**

Phase 3 is flexible in length up to six months, dependent upon assessed need and equips residents to implement their newly-acquired skills in a semi-independent living environment (The Lodge), which is still situated on the Yeldall estate. Phase 3 allows them to acclimatise to the pressures of independence whilst remaining abstinent in a safe and supportive environment. It also enables each resident to build their own recovery support network in the local area and attend work-based placements and training courses to equip them for future employment.

This Phase includes:

- One-to-one key working and individual support plans
- Fortnightly counselling with the same counsellor who worked with them in Phases 1 and 2
- Interactive groups - a chance to discuss various issues in addition to being responsible and accountable to each other
- Group topics include relapse prevention, life skills, healthy eating, appropriate attitudes, budgeting and relationships
- Continued opportunity to meet with our chaplaincy team as well as other opportunities for meeting in a Christian context
- Voluntary work placements within local businesses or charities
- Training opportunities, which may include help with literacy, numeracy and IT, as well as personal and professional development
- Support in finding suitable work and housing

Of residents leaving the Phase 3 programme during the 2021-22 financial year, 81.0% did so having completed the programme (2020-21: 75.0%, 2019-20: 83.3%). The average occupancy during the year was 7.40 residents (2020-21: 7.88, 2019-20: 9.12).

**PHASE 4: REINTEGRATION**

Phase 4 lasts for up to twelve months and provides residents with a safe and supportive environment away from the Yeldall estate. Yeldall Manor has a number of move-on houses in the local area and residents completing Phase 3 are encouraged to move to one of these properties locally if they wish.

These recovery houses are 'clean and dry' and provide a secure and safe place for men to pursue their work, training and social lives. During the week there are groups, key-working and other formal/informal events.

This is an opportunity for the men to pursue their recovery for six to twelve months in an environment that promotes good practice and enables them to put into action all that they have learned in the earlier phases of the programme.

This phase includes:

- Shared accommodation with other ex-residents
- The opportunity to undertake training and/or employment
- Regular key-working and drug-testing
- Continued opportunity to meet with the chaplaincy team, whether one-to-one or in community-based fellowship
- The opportunity to attend recovery groups at Yeldall Manor or elsewhere
- Staff and peer support

During the 2021-22 financial year 64.7% of those moving on from Phase 4 did so into safe accommodation in a planned way, the majority being private rental (2020-21: 82.4%, 2019-20: 80.0%). The average length of stay in Phase 4 was 39.0 weeks (2020-21: 46.5, 2019-20: 44.3 weeks).

## COMMUNITY AFTERCARE SUPPORT

Once our residents have completed their Yeldall programme, we assist them in finding safe accommodation, which will facilitate their on-going recovery, living independently in the community. We offer regular support and accountability, along with help for them to access any local services that they would benefit from. In addition, we run external support groups, and we have regular events, open to ex-residents, here at Yeldall Manor.

## ESTHERTIME

Originally planned as a support group for women in the Reading area struggling with their alcohol use, lockdown led to EstherTime being launched as a telephone support service, and staff/volunteers were able to have helpful conversations with women in Wales and the Isle of Wight, as well as more locally, who were struggling with various life-dominating addictions. Although reaching fewer women than anticipated, the counselling and support has proved life-changing for some of those who have engaged with us. An advantage of the lower numbers is the flexibility that this can afford - one day meeting in a home, another in a Tesco café, another on-line counselling. Now that lockdown is over, it has been found that referrals have fallen, so we are looking to partner with an agency in Reading to offer specialist support regarding drugs and alcohol.

## COVID-19 IMPACT

The financial year 2021-22 was once again lived very much in the shadow of COVID-19. We sought to follow the advice and appropriate regulations advised by Public Health England and the local authority, and took an active part in drafting specific guidelines for residential rehabilitation centres published by the Social Care Institute for Excellence. These guidelines sought to balance the need to protect the community from infection, against the therapeutic and mental health needs of our clients, a balance which continues as we write.

Where appropriate, restrictions were cautiously and gradually relaxed to allow residents to meet safely with family and friends, and to put their recovery into practice in the community. New residents continue to isolate for at least 48 hours to guard against infection being brought into the home, and there remain some restrictions on visitors into the house. As restrictions were lifted, 2021-22 saw an increase in premature departures. Going forward, we are pleased to report that the financial year 2022-23 has begun with significantly improved occupancy rates.

Furlough ended for those staff who had remained under this scheme, and those working from home returned to the office over the summer of 2021. It was noted that an unfortunate side-effect of the various restrictions and social distancing had been an unhealthy growth in the divide between staff and residents, and we have since been actively working to rebuild the strong sense of community that is one of the hallmarks of Yeldall Manor.

We are thankful that, through these past two years, we have not had any COVID outbreak within our premises, although we are well-prepared should that happen. The majority of the staff team have tested positive at some point during the pandemic through transmission in the wider community. We have been able to cope with these absences while running a full programme of counselling, groups and other activities.

### CHAPLAINCY TEAM

We continue to offer support to those residents that wish to explore faith during their time on our programmes. During the past year, approximately 85% of residents who have stayed for four weeks or more took the opportunity to meet one-to-one with members of the chaplaincy team. Not all these have a declared faith, but demonstrate an openness to explore what spirituality is in order to grow a mature healthy holistic recovery.

### COACH HOUSE

During the 2021-22 financial year the leasing of the business units at the Coach House on the Yeldall Manor estate has come back to being fully under Yeldall's control. Previously the site was leased to a Community Interest Company and the units sub-let to independent businesses. We currently have seven businesses operating on site and, in addition to their leases, each has signed a tenant's covenant that means that the business is committed to "giving back" to Yeldall in some way. This could be in terms of offering voluntary work placements to our residents, training for staff or residents or some other way.

### VOLUNTEERS

Yeldall is very grateful for the service of a number of dedicated volunteers who help us in various ways. We are indebted to those who help us in areas such as the facilities/IT, reception, kitchen, driving, gardening, and mentoring. They are a valued and vital part of the Yeldall community.

## Financial Review

### FINANCIAL ACTIVITY

The accounts show an overall decrease in income of £17,000 from the previous year, including increases in voluntary income of £92,000, and other income of £4,000, a reduction in income from charitable activities of £95,000 (related to fewer residents funded by local authorities and lower occupancy overall), and a small reduction in investment income. The increase in expenditure of £71,000 includes: increases of £63,000 in staff costs (mainly related to the new chaplaincy department and managing the

Coach House internally) and £10,000 in resident costs, and reductions of £14,000 in property expenses and £12,000 in consultancy and professional fees. Other changes are detailed in note 6.

The year ended with an overall deficit of £18,000 (2021 – surplus of £69,000), which comprised deficits of £18,000 on general unrestricted funds and £41,000 in other designated funds together with surpluses of £31,000 in restricted funds and £10,000 in the capital reserve.

During the year a number of grants were received as a result of the COVID-19 pandemic. These included £12,240 from the Coronavirus Job Retention Scheme towards salaries of furloughed staff, £44,775 from the Infection Control Fund to provide support to reduce the rate of COVID-19 transmission, and £14,797 from the Adult Social Care Rapid Testing Fund to support additional rapid testing of staff and professionals.

Overall, the financial results have led to a reduction in general unrestricted reserves to £97,000 (2021 – increase to £116,000) and a reduction in total reserves to £862,000 (2021 – increase to £880,000).

## FUND-RAISING

In 2021-22, voluntary income comprised 57% of total income (2020-21: 50%), including income into the Good Samaritan Fund and other restricted funds. The generosity of all of our supporters, including individuals, churches and trust funds, who give so freely from what they have, is a never-ending blessing to us. Without such support, we simply would not be able to function as we do. With the challenges of the pandemic, this has been more important than ever,

The Good Samaritan Fund remains a key funding stream for our residents, as statutory funding becomes ever harder to obtain for all but the most complex cases.

The biggest event of the year is normally our Open Day, along with quarterly celebration services, but we were again unable to hold such events over the past year. In July, we broadcast a live update with worship songs and a resident's baptism and, in December, we were able to invite a limited number of supporters and ex-residents to worship with us at a local church, which was again broadcast live and included the first graduations to be celebrated in person since March 2020.

The other event which had to be held on-line for the second year running was our *Stride* for Recovery. This lacked the momentum of the first virtual event in June 2020, but still raised over £14,000, so was well-worth doing and once again included participants from across the UK and beyond.

The trust fund-raising team comprising two part-time staff have done excellent work in communicating with grant-making trusts and foundations, who have once again been very generous in their support this year. Many trusts have donated to help us complete our COVID-related adaptions to the residents' accommodation annexe, replace rotten windows in the Lodge building and install a new extraction system in the kitchen, as well as making crucial contributions towards our Good Samaritan Fund and other on-going core costs. We really are so grateful for their vital support.

**INVESTMENT POLICY**

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment that the directors see fit.

The trustees have operated a policy of keeping available funds in an interest-bearing charities' deposit fund with an investment management company.

**RESERVES POLICY**

The directors have reviewed the charitable company's need for reserves in line with the guidance issued by the Charity Commission. Free reserves at March 2022 were £45,000, which equates to just under two weeks' running costs. However, this figure is after deduction of the £80,000 long-term element of the bank loan, which is repayable by monthly instalments between April 2023 and July 2026 and which is expected to be repaid from surpluses generated in future periods. Also, in the unlikely event that further funds are required, there is £14,000 in designated funds, which can be used as needed.

Based on various scenarios on loss of revenue streams, net of associated cost savings, the directors deem it reasonable that the desired level of free reserves would be in the range of £150,000- £200,000 so there is a gap. However, should a combination of loss of income streams occur, there are unencumbered assets which could be liquidated to bolster reserves, without significantly changing the objectives of the charity.

# Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

In the year ahead, we will continue to take advantage of the disruption that coronavirus has caused to rethink our programmes, strengthening and improving them to better serve our residents, and utilise our skilled and experienced staff team. We know that there will be some changes to our staff, and will use these to review our staffing to ensure it delivers the best service to our residents. We will continue to invest in our staff team to provide opportunities for staff to grow and take on new, additional responsibilities.

From a facilities perspective, there continue to be various areas that need financial investment to ensure their safety and viability. We are also engaged in plans to make the buildings and other facilities more sustainable given rising energy costs.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

# Structure, Governance and Management

## GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 16th March 1990 and registered as a charity on 8th August 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member of the charitable company may have a liability of £1 in the event of the charitable company being liquidated whilst they are a member or within one year of them ceasing to be a member.

## RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. The trustees bring a wide range of skills to the charity and, when considering inviting additional trustees to join the board, the trustees will consider those with a similar vision who can bring specialist skills and experience needed for future development.

Potential trustees are normally recommended by one or more of the existing trustees and/or Chief Executive. They are provisionally considered by the Board before being 'interviewed' by two or more of the trustees who will present a report to the subsequent meeting before the candidate is formally invited to join the Board.

As part of the recruitment process, the potential candidate will be given a copy of the Charity Commission's guidance 'The Essential Trustee' and sign a declaration affirming that they will act in accordance with the guidelines and are not disqualified from acting as a trustee by reason of unspent conviction for fraud, bankruptcy or removal as a charity director. To verify this, we undertake an Adverse Credit History check. All of these checks are repeated whenever a trustee is re-elected.

Under the Articles of Association, the serving directors may appoint additional directors at any time. The Articles of Association require that any directors so appointed must retire at the first Annual General Meeting following appointment and may offer themselves for re-election. The Articles of Association also require that a third of the other directors shall retire at every Annual General Meeting. Mr P Emms, Mr Roger Howard and Mr James Herring are retiring and are submitting themselves for re-election.

Existing trustees are already familiar with the practical work of the charity and new trustees are encouraged to meet the existing trustees and key employees to familiarise themselves with the charity and the context in which it operates. New trustees will also be provided with relevant information relating to the charity. Trustees are kept informed of external training events where these may facilitate the undertaking of their role.

## RISK MANAGEMENT

The trustees continue to review the major risks to which the charity is exposed and consider systems to mitigate those risks. Management are encouraged to bring new risks to the attention of trustees as soon as they are identified. A risk register has been developed and this lists all identified risks along with mitigation measures that have been put in place. A quarterly Governance Meeting looks at risk as one of its standing agenda items (others include policy updates, staffing, complaints, incident reviews and training).

The identified risks that are still categorised as "high" even following the application of control measures are as follows:

- Loss of key staff – if certain key members of staff leave this will leave gaps in the organisation. We have sought to ensure that more than one member of staff is trained up in any key function and have introduced longer notice periods for senior staff in the new standard contracts.
- Information technology (virus) – we are working with our IT support to ensure that back-up procedures for all key activities are adequate and robust. The move to a comprehensive electronic system to cover many aspects of our operation along with more cloud-based systems provides additional mitigation in this area.
- Dependency on income sources – we are actively seeking to ensure that we have multiple streams of funding for clients to come to Yeldall Manor. This includes being involved in discussions within the sector about new and innovative funding opportunities and exploring new markets that we could access.
- Government policy – changes in government policy towards residential rehabilitation could be damaging to the organisation. Yeldall Manor is part of the Choices group of independent rehabilitation centres, the Recovery Group UK and is actively involved in discussions with government about the role of residential rehabilitation – this gives us some early warning of changes that may affect the sector.
- CQC Compliance Issues – there continue to be changes in how CQC inspects residential drug and alcohol rehabilitation. We have continued to be proactive in preparing for inspections by engaging external consultants to regularly review our practice and policies to identify areas requiring improvement.
- GDPR Compliance – data management and security remain a high priority, and we seek to be compliant with all requirements of the UK GDPR and thus mitigate any potential breaches.
- Global Pandemic – as with many organisations, the advent of COVID-19 identified shortcomings in our business continuity planning for such events. The work that we have done during the past two years has strengthened our ability to cope with such high impact events.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company.

All insurable risks are subject to normal insurance policies, covering matters such as employer's liability, public liability, business interruption, buildings and contents, etc.

The charity also has trustee indemnity insurance, which includes professional indemnity for the services provided by the charity. Special activities are individually assessed for risk and additional insurance taken out to cover these if required.

Policies and procedures are in place to ensure the health and safety of all staff, volunteers, service users and visitors to Yeldall Manor.

## ORGANISATIONAL STRUCTURE

Yeldall Manor has a Board of Trustees that meets quarterly and is responsible for the strategic direction and policy of the charity. Currently there are nine members of the Board from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive and Company Secretary sit on the Board but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of services rest with the Chief Executive and the Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met and, together with his team, has responsibility for the day-to-day operational management of the Centre. The Senior Leadership Team has responsibility for individual supervision of the staff team and for ensuring that the team continue to develop their skills and working practices in line with good practice.

## RELATED PARTIES

Yeldall Manor is accountable for its provision of care and treatment to the Care Quality Commission and Public Health England.

Yeldall Manor receives referrals from across the UK. These referrals come from community or prison drug and alcohol teams, solicitors and probation officers, doctors, community mental health teams, homeless hostels, churches, prison chaplaincies, families and friends of people with a drug and/or alcohol problem and from individuals themselves. Residents' places are funded by various different routes, with the Good Samaritan Fund becoming increasingly important as local authority funding decreases and fewer people are able to self-fund their rehabilitation. In many cases we are able to apply for enhanced housing benefit to cover the housing aspects of their stay at Yeldall Manor.

Yeldall is also part of various networks relevant to our charitable status and work. These include Choices, Recovery Group UK, International Substance Abuse and Addiction Coalition (ISAAC) and the Evangelical Alliance (EA).

As mentioned elsewhere, Yeldall Manor also has links with many local churches that provide us with financial, prayer or practical support. We value their support immensely, but we have no official ties with any one church or denomination.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of the charitable activities for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safekeeping the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

YELDALL CHRISTIAN CENTRES

# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

## AUDITORS

Bruton Charles were re-appointed as auditors during the year and have expressed their willingness to continue in that capacity. A resolution proposing their re-appointment will be put to the Annual General Meeting.

In preparing this report, advantage has been taken of the small companies' exemption in the Companies Act 2006.

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

**BY ORDER OF THE BOARD**



A Tower
Chair of Trustees
22 September 2022

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2022

**Opinion**

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

• give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;

• have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

• have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and,

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2022

except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

• the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

• adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

• the financial statements are not in agreement with the accounting records and returns; or

• certain disclosures of trustees' remuneration specified by law are not made; or

• we have not received all the information and explanations we require for our audit; or

• the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2022

such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities

This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J C R. Lawrence-Archer

**Bruton Charles**
**J C R Lawrence-Archer (Senior Statutory Auditor)**
Chartered Accountant and Registered Auditors
The Coach House, Greys Green Business Centre,
Henley-on-Thames, Oxfordshire. RG9 4QG

22nd September 2022

Bruton Charles is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF FINANCIAL ACTIVITIES
# FOR THE YEAR ENDED 31 MARCH 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | Total Funds as Restated 2021 £ |
|---|---|---|---|---|---|
| **Income** | | | | | |
| *Donations, legacies and similar income* | 2 | 456,209 | 332,532 | 788,741 | 696,774 |
| *Investment income* | | 4 | - | 4 | 175 |
| *Income from charitable activities* | 3 | 499,352 | 60,091 | 559,443 | 681,718 |
| *Other income* | 4 | 34,653 | - | 34,653 | 20,895 |
| **Total Income** | | **990,218** | **392,623** | **1,382,841** | **1,399,562** |
| **Expenditure** | | | | | |
| *Costs of raising funds* | 5 | 62,504 | - | 62,504 | 70,093 |
| *Charitable activities* | 6 | 1,274,384 | 63,917 | 1,338,301 | 1,260,021 |
| Total Expenditure | | **1,336,888** | **63,917** | **1,400,805** | **1,330,114** |
| Net (expenditure)/income | 8 | (346,670) | 328,706 | (17,964) | 69,448 |
| Transfers between reserves | 15/16 | 297,273 | (297,273) | - | - |
| Net movement in funds | | (49,397) | 31,433 | (17,964) | 69,448 |
| Balances brought forward | | 839,247 | 40,454 | 879,701 | 810,253 |
| Balances carried forward | | **789,850** | **71,887** | **861,737** | **879,701** |

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.
This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

# YELDALL CHRISTIAN CENTRES
# BALANCE SHEET
# AS AT 31 MARCH 2022

| | Note | | 2022 | | 2021 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Fixed Assets** | | | | | |
| Tangible Assets | 11 | | 730,506 | | 668,625 |
| **Current Assets** | | | | | |
| Debtors and prepayments | 12 | 39,891 | | 122,037 | |
| Cash at bank and in hand | | 241,234 | | 257,367 | |
| | | 281,125 | | 379,404 | |
| **Creditors: Amounts falling due within one year** | 13 | (69,894) | | (64,328) | |
| Net Current Assets | | | 211,231 | | 315,076 |
| Total Assets less current liabilities | | | 941,737 | | 983,701 |
| **Creditors: Amounts falling due after more than one year** | 14 | | (80,000) | | (104,000) |
| **Net Assets** | | | **861,737** | | **879,701** |
| **Capital and Reserves** | | | | | |
| Unrestricted Funds | | | | | |
| General Funds | 16 | | 97,272 | | 115,559 |
| Designated Funds | 16 | | 14,271 | | 55,063 |
| Capital Funds | 16 | | 678,307 | | 668,625 |
| | | | 789,850 | | 839,247 |
| Restricted Funds | 15 | | 71,887 | | 40,454 |
| | | | **861,737** | | **879,701** |

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 relating to small companies, constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 23 to 35 form part of these financial statements.

These financial statements were authorised and approved by the trustees on 22 September 2022 and are signed on their behalf by:



A Tower (Chair of Trustees), 22 September 2022

Company Registration Number 02482048

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF CASH FLOWS
# FOR THE YEAR ENDED 31 MARCH 2022

| | Note | 2022 | 2021 |
|---|---|---|---|
| | | £ | £ |
| Cash flow from operating activities | 24 | 111,321 | 101,377 |
| **Cash flow from investing activities** | | | |
| Payments to acquire tangible fixed assets | | (111,458) | (56,878) |
| Receipts from sales of tangible fixed assets | | - | 3,000 |
| Interest received | | 4 | 175 |
| **Net cash flow from investing activities** | | (111,454) | (53,703) |
| **Cash flow from financing activities** | | | |
| Repayment of bank loans | | (16,000) | - |
| Receipts from new long term loans | | - | 120,000 |
| **Net cash flow from financing activities** | | (16,000) | 120,000 |
| **Net increase in cash and cash equivalents** | | (16,133) | 167,674 |
| **Cash and cash equivalents at 1 April 2021** | | 257,367 | 89,693 |
| **Cash and cash equivalents at 31 March 2022** | 25 | 241,234 | 257,367 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 1. ACCOUNTING POLICIES

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared 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 (FRS102), (effective 1 January 2019) – (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The Charity constitutes a public benefit entity as defined by FRS 102.

**Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

**Allocation of support costs**

Certain expenditure is directly attributable to specific activities and has been allocated to those cost categories. Where these costs are attributable to more than one activity, they have been apportioned to the individual activities on the basis of the time spent by staff on matters relating to those activities. Central support costs have been allocated on the basis of resources used and have been apportioned to the cost centres of fundraising and publicity, individual projects within charitable expenditure and governance costs.

**Governance costs**

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs relating to the statutory audit.

**Operating lease agreements**

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

**Pensions**

The charitable company contributes to the personal defined-contribution pension schemes of employees. The assets of these schemes are held separately from those of the Charity in independently administered funds. The annual contributions paid are charged against income.

**Tax status**

The charitable company is a registered charity within the definitions of section 506(1) Income and Corporation Taxes Act 1988 and therefore it is not assessable to corporation tax on any surplus charitable funds

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost). These are capitalised if they can be used for more than one year and cost at least £1,000 and a full year's depreciation is charged in the year of acquisition.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | |
|---|---|
| Kitchen equipment | - evenly over eight years |
| Barn | - evenly over fifteen years |
| Estate equipment | - evenly over two to five years |
| Computer equipment | - evenly over two to three years |
| Motor vehicles | - 25% on reducing balance |
| Freehold buildings | - over fifty years |
| Freehold land | - is not depreciated |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

**Impairment of fixed assets**
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Funds accounting**
Funds held by the charitable company are:

*Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Designated funds* – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

*Restricted funds* – these are funds which can only be used for particular purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The trustees make transfers between funds when expenditure of a restricted nature is to be met from more than one type of fund. The maximum level of these transfers is agreed by the trustees prior to the expenditure.

The nature and purpose of each fund is explained further in the notes to the financial statements.

**Creditors and provisions**
Creditors and provisions are recognised at their settlement amount 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.

**Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Financial instruments**
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going concern**
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

| | General Funds 2022 | Restricted Funds 2022 | Total Funds 2022 | General Funds 2021 | Restricted Funds 2021 | Total Funds 2021 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | | | £ |
| Individual | 258,054 | 155,995 | 414,049 | 272,344 | 124,562 | 396,906 |
| Church | 80,376 | 2,587 | 82,963 | 64,422 | 625 | 65,047 |
| Trust | 57,500 | 133,100 | 190,600 | 70,920 | 56,650 | 127,570 |
| Income Tax Recovery | 53,186 | 24,041 | 77,227 | 50,532 | 18,660 | 69,192 |
| Events | 3,289 | 16,809 | 20,098 | 5,486 | 32,573 | 38,059 |
| Legacies | 3,804 | - | 3,804 | - | - | - |
| | 456,209 | 332,532 | 788,741 | 463,704 | 233,070 | 696,774 |

## 3. INCOME FROM CHARITABLE ACTIVITIES

| | General Funds 2022 | Restricted Funds 2022 | Total Funds 2022 | General Funds 2021 | Restricted Funds 2021 | Total Funds 2021 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Phases 1 & 2 | 318,901 | - | 318,901 | 375,432 | - | 375,432 |
| Phase 3 | 76,858 | - | 76,858 | 92,480 | - | 92,480 |
| Phase 4 | 91,353 | - | 91,353 | 128,724 | - | 128,724 |
| Grant Income | 12,240 | 60,091 | 72,331 | 59,438 | 25,644 | 85,082 |
| | 499,352 | 60,091 | 559,443 | 656,074 | 25,644 | 681,718 |

## 4. OTHER INCOME

| | General Funds 2022 | Restricted Funds 2022 | Total Funds 2022 | General Funds 2021 | Restricted Funds 2021 | Total Funds 2021 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Surplus on Disposal of Fixed Assets | - | - | - | 1,301 | - | 1,301 |
| Rental Income & Service Charge | 30,263 | - | 30,263 | 6,404 | - | 6,404 |
| Estate Income | 4,309 | - | 4,309 | 2,559 | - | 2,559 |
| Sundry Income | 81 | - | 81 | 100 | 10,531 | 10,631 |
| | 34,653 | - | 34,653 | 10,364 | 10,531 | 20,895 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 5. COSTS OF RAISING FUNDS

| | Unrestricted Funds 2022 | Unrestricted Funds as Restated 2021 |
|---|---|---|
| | £ | £ |
| Staff costs | 43,366 | 44,457 |
| Insurance | 1,441 | 1,279 |
| Office costs | 4,826 | 4,454 |
| Consultancy fees | - | 7,045 |
| Events | 2,662 | 2,536 |
| Newsletter | 5,909 | 5,960 |
| Subscriptions | 4,165 | 4,018 |
| Other costs | 135 | 344 |
| | 62,504 | 70,093 |

## 6. CHARITABLE EXPENDITURE

| | Direct costs 2022 | Support costs 2022 | Total Funds 2022 | Direct costs as Restated 2021 | Support costs 2021 | Total Funds as Restated 2021 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 793,911 | 113,154 | 907,065 | 735,953 | 107,349 | 843,302 |
| Resident costs | 75,069 | - | 75,069 | 64,562 | - | 64,562 |
| Transport | 13,686 | 72 | 13,758 | 11,866 | 87 | 11,953 |
| Property | 161,316 | 131 | 161,447 | 173,883 | 25 | 173,908 |
| Insurance | 23,182 | 4,323 | 27,505 | 20,464 | 3,837 | 24,301 |
| Training and recruitment | 25,094 | 1,841 | 26,935 | 22,830 | 834 | 23,664 |
| Office costs | 21,918 | 4,928 | 26,846 | 22,335 | 4,749 | 27,084 |
| Professional fees | 15,117 | 7,756 | 22,873 | 10,392 | 17,818 | 28,210 |
| Governance | - | 3,623 | 3,623 | - | 3,372 | 3,372 |
| Marketing | 6,461 | - | 6,461 | 531 | 1,882 | 2,413 |
| Depreciation | - | 49,577 | 49,577 | - | 44,671 | 44,671 |
| Bank charges and interest | 257 | 3,883 | 4,140 | 168 | 1,673 | 1,841 |
| Other costs | 3,843 | 9,159 | 13,002 | 6,065 | 4,675 | 10,740 |
| | 1,139,854 | 198,447 | 1,338,301 | 1,069,049 | 190,972 | 1,260,021 |

Charitable expenditure includes £63,917 (2021 - £49,114) of expenditure from restricted funds.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 7. GOVERNANCE COSTS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Audit fees | 3,623 | 3,372 |

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice.

## 8. NET INCOME FOR THE YEAR

This is stated after charging:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Depreciation | 49,577 | 44,672 |
| (Profit) Loss on disposal of fixed assets | - | (1,301) |
| Operating Lease rentals | 28,800 | 33,679 |
| Audit fees | 3,623 | 3,372 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 9. STAFF COSTS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 846,833 | 789,851 |
| Social Security costs | 66,569 | 63,006 |
| Pension expense | 30,922 | 29,378 |
| Life insurance costs | 6,040 | 5,474 |
| Volunteer expenses | 67 | 50 |
| | 950,431 | 887,759 |

Staff costs have been allocated as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Costs of raising funds | 43,366 | 69,117 |
| Charitable activities (direct costs) | 793,911 | 711,293 |
| Charitable activities (support costs) | 113,154 | 107,349 |
| | 950,431 | 887,759 |

The average number of staff employed during the year were:

| | Total employees | | Full time equivalent | |
|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 |
| Drug and alcohol rehabilitation | 29 | 27 | 25 | 24 |
| Management and administration | 6 | 6 | 4 | 3 |
| Fund-raising and publicity | 2 | 1 | 1 | 1 |
| | 37 | 34 | 30 | 28 |

No employee of the charity received emoluments of more than £60,000.

The spouse of one of the trustees was paid £25,888 during the year from her employment with the charity (2021: £25,428). And the spouse of another trustee was paid £13,085 from his part-time employment with the charity (2021: £nil). No other trustees were paid or received any other benefits from employment with the charity in the year. No trustee claimed any expenses in the year (2021: £nil). No trustees received payments for professional or other services supplied to the charity (2021: £nil).

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 10. PRIOR YEAR DISCLOSURE ADJUSTMENT

During the year it was realised that an adjustment was required to the allocation of Staff costs in the prior year figures. This required a reduction of £24,660 in Staff Costs allocated to Cost of Raising Funds and a corresponding increase in those allocated to Direct Costs. Prior year figures in the Statement of Financial Activities and notes 5 and 6 have been restated to include these adjustments. No changes were required to the prior year Balance Sheet.

## 11. TANGIBLE FIXED ASSETS

| | Freehold buildings | Motor vehicles | Plant, machinery & fittings | Total |
|---|---|---|---|---|
| *Cost or valuation* | £ | £ | £ | £ |
| At 1 April 2021 | 513,356 | 33,500 | 859,571 | 1,406,427 |
| Additions | - | - | 111,458 | 111,458 |
| Disposals | - | - | - | - |
| At 31 March 2022 | 513,356 | 33,500 | 971,029 | 1,517,885 |
| *Depreciation* | | | | |
| At 1 April 2021 | 90,257 | 20,195 | 627,350 | 737,802 |
| Charge for the year | 9,393 | 3,326 | 36,858 | 49,577 |
| Disposals | - | - | - | - |
| At 31 March 2022 | 99,650 | 23,521 | 664,208 | 787,379 |
| *Net Book Value* | | | | |
| At 31 March 2022 | 413,706 | 9,979 | 306,821 | 730,506 |
| At 31 March 2021 | 423,099 | 13,305 | 232,221 | 668,625 |

All of the assets are used for activities in furtherance of the charitable company's objects. The freehold property is also used for the management and administration of the charitable company.

Based on the insurance value the trustees consider the freehold property to have an open market value of approximately £4.5m.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 12. DEBTORS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade debtors | 12,205 | 24,437 |
| Other debtors | 1,500 | 5,188 |
| Prepayments | 20,931 | 22,504 |
| Income Tax recoverable | 5,255 | 69,908 |
| | 39,891 | 122,037 |

## 13. CREDITORS: Amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Bank loan | 24,000 | 16,000 |
| Trade creditors | 12,550 | 9,606 |
| Taxes and Social Security | 17,424 | 17,916 |
| Accruals and deferred income | 8,415 | 13,237 |
| Other creditors | 7,505 | 7,569 |
| | 69,894 | 64,328 |

Within other creditors is an amount of £6,028 (2021 - £6,433) which was due on pension contributions at the year end.

## 14. CREDITORS: Amounts falling due after more than one year

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Bank loan | 80,000 | 104,000 |
| | 80,000 | 104,000 |

Bank loans are repayable as follows:

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Between one and two years | 24,000 | 24,000 |
| Between two and five years | 56,000 | 72,000 |
| Over five years | - | 8,000 |
| | 80,000 | 104,000 |

The bank loan is a Coronavirus Business Interruption Loan with a capital repayment holiday for the first year during which time interest and fees are covered by the UK Government Business Interruption Payment. The loan is then repayable by monthly instalments over 5 years to July 2026. Interest is charged at 2.9%. The loan is secured by fixed and floating charges on the Freehold Properties, Plant and Machinery, all book debts and all other debts, created on 7th December 2020, by Lloyds Bank PLC.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 15. RESTRICTED FUNDS

| | Balance at 1 April 2021 | Income | Expenditure | General Transfers | Balance at 31 March 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Capital Developments Fund | 30,195 | 39,852 | (1,291) | (8,240) | 60,516 |
| Non-Residential Housing | 2,044 | 1,375 | (2,000) | - | 1,419 |
| Good Samaritan Fund | - | 270,577 | - | (269,400) | 1,177 |
| Residents' Activities | - | 6,278 | (3,362) | (2,916) | - |
| Manor Projects | 8,215 | 10,200 | (6,735) | (6,717) | 4,963 |
| Adult Social Care Rapid Testing | - | 14,797 | (14,797) | - | - |
| Infection Control Funds | - | 45,294 | (35,294) | (10,000) | - |
| Residents' Training | - | 4,250 | (438) | - | 3,812 |
| | 40,454 | 392,623 | (63,917) | (297,273) | 71,887 |

***Capital Developments Fund*** – To fund capital developments at Yeldall Manor e.g. buildings

***Non-Residential Housing*** – For support for residents who have finished the programme e.g. a deposit for tenancy agreements

***Good Samaritan Fund*** – Good Samaritan Bursary Fund to sponsor the placement of residents for whom full funding is not available. Monthly transfers are made from this fund to the general fund at an agreed rate to cover fees for residents whose fees are sponsored in this way

***Residents' Activities (previously Residents' Development)*** – Beneficial equipment, facilities or activities for residents at Yeldall Manor

***Manor Projects*** – For smaller capital items at Yeldall Manor

***Adult Social Care Rapid Testing Fund*** – Fund to support additional rapid testing of staff in care homes and to support visiting professionals and enable indoors, close contact visiting where possible

***Infection Control Fund*** - Fund to provide support to the care sector to reduce the rate of COVID-19 transmission in and between care settings and support wider workforce resilience to deliver infection control

***Residents' Training*** – To support residents to access training or education

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 16. UNRESTRICTED FUNDS

| | Balance at 1 April 2021 | Income | Expenditure | General Transfers | Balance at 31 March 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Designated funds** | | | | | |
| Manor Christmas | 263 | 1,633 | (948) | (630) | 318 |
| Ball Legacy | 11,900 | 12,500 | (10,447) | - | 13,953 |
| One-off Expenses | 38,000 | - | - | (38,000) | - |
| Greenshoots Licence | 4,900 | - | (4,900) | - | - |
| | 55,063 | 14,133 | (16,295) | (38,630) | 14,271 |
| **Capital Fund - Fixed Assets** | 668,625 | - | (46,558) | 56,240 | 678,307 |
| **General unrestricted funds** | 115,559 | 976,085 | (1,274,035) | 279,663 | 97,272 |
| | 839,247 | 990,218 | (1,336,888) | 297,273 | 789,850 |

***Manor Christmas*** – Funds used in connection with Christmas activities

***Ball Legacy*** – Amount received from the estate of Thomas Ball and subsequent one-off donations which will be used for specific expenditure as agreed by the management team

***One-off Expenses*** – Funds set aside from previous surplus for future one-off expenses

***Greenshoots Licence*** – IT licence part prepaid to June 2022

***Capital (Fixed assets)*** – Amounts set aside by the trustees represented by the value of the tangible fixed assets where these are not supported by restricted funds

## 17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible assets | Current assets/ (liabilities) | Long Term liabilities | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Restricted reserves | - | 71,887 | - | 71,887 |
| Designated reserves | - | 14,271 | - | 14,271 |
| Capital reserves | 678,307 | - | - | 678,307 |
| General unrestricted reserves | 52,199 | 125,073 | (80,000) | 97,272 |
| | 730,506 | 211,231 | (80,000) | 861,737 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 18. MOVEMENT OF FUNDS

| | Unrestricted Reserves | | | Restricted | |
|---|---|---|---|---|---|
| | General | Designated | Capital | Reserve | Total |
| | £ | £ | £ | £ | £ |
| Balance at 1 April 2021 | 115,559 | 55,063 | 668,625 | 40,454 | 879,701 |
| Income | 976,085 | 14,133 | - | 392,623 | 1,382,841 |
| Expenditure | (1,274,035) | (16,295) | (46,558) | (63,917) | (1,400,805) |
| General Transfers | 279,663 | (38,630) | 56,240 | (297,273) | - |
| Balance at 31 March 2022 | 97,272 | 14,271 | 678,307 | 71,887 | 861,737 |

## 19. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments at 31 March 2022 (2021: £52,992 relating to the upgrade of the annexe). There were no contingent liabilities at 31 March 2022 (2021: £Nil)

The Secretary of State for Social Services (now the Secretary of State for Work and Pensions) has a charge on the freehold buildings at Yeldall Manor in respect of two grants, one for £37,500 for building modernisation and a sewerage project, and the other for £53,000 for kitchen and drainage refurbishment. This charge can only be enforced if the property is sold or if it ceases to be used as a drug rehabilitation centre.

## 20. OPERATING LEASE COMMITMENTS

Financial commitments at 31st March 2022 on the three leased Move-on properties which are held on yearly leases were £12,200 (2021 – four properties £16,400).

## 21. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were twelve members at 31 March 2022 (2021: thirteen).

## 22. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

## 23. RELATED PARTY TRANSACTIONS

During the year payments were made to two connected persons.

The wife of Mr A Tower was employed as Medication Administrator and received a salary of £25,888 (2021: £25,428) for her work.

Also, the husband of Mrs R Hayward was employed from 1 April 2021 on a part-time basis as a Discipleship worker and received a salary of £13,085 (2021: £nil) for his work.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

## 24. CASH GENERATED FROM OPERATIONS

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Net movement in funds | (17,964) | 69,448 |
| **Adjustments for:** | | |
| Interest receivable | (4) | (175) |
| Depreciation of tangible fixed assets | 49,577 | 44,672 |
| (Profit)/loss on disposal of tangible fixed assets | - | (1,301) |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | 82,146 | (12,339) |
| Increase/(decrease) in creditors | (2,434) | 1,072 |
| Net cash flow from operating activities | 111,321 | 101,377 |

## 25. ANALYSIS OF CHANGES IN NET FUNDS

| | Balance at 1 April 2021 | Cash flows | Balance at 31 March 2022 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | 257,367 | (16,133) | 241,234 |
| Bank loan | (120,000) | 16,000 | (104,000) |
| | 137,367 | (133) | 137,234 |

**YELDALL CHRISTIAN CENTRES**

England & Wales - Charity number 1000038

# Accounts

YELDALL MANOR
recovery for life

# *Report and Financial Statements for the year ended 31st March 2021*

**Yeldall Christian Centres**
A company limited by guarantee

**Company Registration Number:** 02482048
**Charity Number:** 1000038

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# YELDALL CHRISTIAN CENTRES
# COMPANY INFORMATION

The Board of Trustees of Yeldall Christian Centres presents its report and audited financial statements for the year ended 31 March 2021.

**Reference and Administrative Information:**

| | |
|---|---|
| Charity Name: | Yeldall Christian Centres |
| Charity Registration Number: | 1000038 |
| Company Registration Number: | 02482048 |
| Registered Office and Operational Address: | Yeldall Manor<br>Bear Lane<br>Hare Hatch<br>READING<br>RG10 9XR |

**Board of Trustees:**
Mr A Tower (Chair)
Mr P Emms
Mrs R Hayward
Mr J Herring
Mr R Howard
Mr M Phillips
Dr J Stone
Mr N C Tinker (appointed April 2020)
Ms H Yoder

**Company Secretary:**
Mrs S Hedger

**Senior Leadership Team:**

| | |
|---|---|
| Mr T Lloyd-Roberts | Chief Executive |
| Mr D Head | Head of Programmes |
| Mrs S Dent | Payroll and Pension Administration Manager |
| Mrs N Bradley | Finance Manager |
| Mr C Etchels | Head of Therapy / Senior Counsellor |
| Mrs S Hedger | Administration and Supporter Relations Manager |
| Mr M Winsor | Facilities Manager |

**Auditors:**
Bruton Charles
Chartered Accountants
The Coach House
Greys Green Business Centre
HENLEY-ON-THAMES
RG9 4QG

**Bankers:**
Lloyds Bank plc
High Street
BRACKNELL
RG12 1BT

YELDALL CHRISTIAN CENTRES

# CHAIR OF TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The year 2020-21 for Yeldall developed in a way no one expected and few could have predicted. Along with the rest of the world, the pandemic-related lockdown has dominated the year, with all the associated risks of infection and illness, and concerns about continuing as the vibrant and effective community that has been the norm for Yeldall. It is a testimony to the strong leadership team and the quality of the staff and volunteer team as a whole, that essential adaptations were quickly undertaken when it became clear that locking down was necessary (actually ahead of the national lockdown requirements).

From this basis, Yeldall has been able to continue as a successful Christian addiction recovery centre, progressing residents through the programme and continuing to receive new residents throughout the year, along with the substantial adjustments to the daily routines that have allowed safe working and a healthy environment. Many challenges remain but we are thankful that we have been able to provide on-going services for those who would otherwise be highly vulnerable. As Trustees we continue to count it a privilege to contribute to the strong performance of Yeldall through oversight and encouragement.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

# Our Aims and Objectives

## PURPOSES AND AIMS

The charity's purposes are set out in the objects contained in the company's memorandum of association. Our overall purposes are achieved through the provision of residential drug and alcohol rehabilitation, detoxification, recovery support housing and aftercare.

The aims of the charity are: *To glorify God through offering healing, wholeness and hope to men with drug and alcohol problems and to see them set free from addiction and living a new life in Christ.*

We see all people as created and loved by God. We seek to deal with people fairly and impartially, recognising the importance of dealing with people as individuals. We seek to act in ways that respect the dignity, uniqueness and intrinsic worth of every person whether it is those we seek to serve, our staff, trustees, volunteers or supporters.

Our programmes are based on Biblical principles and values, which we believe will contribute to the physical, emotional and spiritual well-being of every resident. We will never impose our viewpoint upon anyone, recognising freedom of choice in faith, as in other areas.

## ENSURING OUR WORK DELIVERS OUR AIMS

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous twelve months. The review looks at the success of each key activity and the benefits to those groups of people we are set up to help. The review also helps us to ensure that our aims, objectives and activities remain focussed on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they set.

## THE FOCUS OF OUR WORK

Our main objective for the year continued to be the provision of rehabilitation, recovery support housing and aftercare for men with a history of drug and alcohol problems. We aim to provide a range of services, which reflect the relevant quality standards and address the potential problems related to rehabilitation from addiction to drugs and/or alcohol. We also work in partnership with other agencies to ensure that the widest range of services is available that best matches the needs of our clients.

YELDALL CHRISTIAN CENTRES
**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021**

# Our Activities

## HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and beneficiaries are described below. All of our charitable activities focus on the provision of residential rehabilitation and recovery support for people with drug and/or alcohol problems and are undertaken to further our charitable purposes for the public benefit.

Yeldall Manor is a residential Christian addiction recovery centre offering services for men over the age of 18, which has been in operation since 1977. In 2020-21, our services comprised: Phase1 'Grounding'; Phase 2 'Growth'; Phase 3 'Application' and Phase 4 'Reintegration'. Phases 1 and 2 are registered with the Care Quality Commission under the registration category, "Accommodation for persons who require treatment for substance misuse". We also launched EstherTime, offering telephone and face-to-face support for women with problematic alcohol use.

## DETOXIFICATION PROGRAMME

Our medically-monitored detoxification from opioids was suspended during the Covid-19 lockdown and has not been reinstated. We support potential clients in accessing appropriate detoxification provision and have established links with other providers who are able to offer this service.

## PHASE 1: GROUNDING

Phase 1 lasts twelve weeks and enables residents to stabilise physically, mentally and emotionally. They can return to physical health in a supported environment, whilst starting to build relationships, regain a clarity of mind and the ability to start self-reflecting in order to identify needs and start to set goals for the future. Each resident will reflect on their past and identify harm, taking ownership for their addiction, and start to explore the driving factors of addiction in a supportive community of like-minded men.

This Phase includes:

- Highly supportive and structured environment to explore addiction and its roots
- Qualified counsellors and group facilitators
- Seamless continuation onto the Yeldall Manor Phase 2 programme
- Training groups on the fundamentals of addiction and process groups to become aware of emotions and behaviours
- Meaningful work in the house or grounds - a chance to learn new skills
- Recreation e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts

Of residents leaving the Phase 1 programme during the 2020-21 financial-year, 84.0% did so having completed that phase (2019-20: 65.5%).

**PHASE 2: GROWTH**

Phase 2 lasts for a further twelve weeks and empowers residents to advance in recovery skills and grow in physical health. Each resident becomes aware of human functioning, emotional wellbeing, core needs and cognitive/behavioural patterns, and develops an understanding of the personal drivers underpinning their addiction, along with an awareness of their own relapse triggers.

This Phase includes:

- On-going high level of support
- One-to-one counselling with their trained counsellor looking at past and current issues as well as plans for the future
- Teaching groups on life skills, attitudes, ethics, relationships and relapse prevention
- Interactive groups - a chance for each individual to contribute to their own and others' recovery by becoming responsible and accountable to each other in sharing openly and honestly
- Meaningful work in the house or grounds - a chance to learn new skills
- Training opportunities that may include literacy, numeracy, budgeting and IT
- Recreation, e.g., swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts
- Opportunity to join the 18 to 24-week Phase 3 programme living semi-independently on-site

Of residents leaving the Phase 2 programme during the 2020-21 financial-year, 82.9% did so having completed the programme (2019-20: 79.4%). Combining both Phase 1 and Phase 2, of residents leaving Yeldall Manor during the 2020-21 financial-year, 74.0% did so having completed the programme (2019-20: 60.0%). 84.0% of residents stayed on Phases 1 and 2 at Yeldall Manor for at least 12 weeks (2019-20: 63.6%). The average occupancy across Phases 1 and 2 during the year was 17.76 residents (2019-20: 17.59).

**PHASE 3: APPLICATION**

Phase 3 is flexible in length up to six months, dependent upon assessed need and equips residents to implement their newly-acquired skills in a semi-independent living environment (The Lodge), which is still situated on the Yeldall estate. Phase 3 allows them to acclimatise to the pressures of independence whilst remaining abstinent in a safe and supportive environment. It also enables each resident to build their own recovery support network in the local area and attend work-based placements and training courses to equip them for future employment.

This Phase includes:

- One-to-one key working and individual support plans
- Fortnightly counselling with the same counsellor who worked with them in Phases 1 and 2
- Interactive groups - a chance to discuss various issues in addition to being responsible and accountable to each other
- Group topics include relapse prevention, life skills, healthy eating, appropriate attitudes, budgeting and relationships

- Voluntary work placements within local businesses
- Training opportunities, which may include help with literacy, numeracy and IT, as well as personal and professional development
- Support in finding suitable work and housing

Of residents leaving the Phase 3 programme during the 2020-21 financial year, 75.0% did so having completed the programme (2019-20: 83.3%). The average occupancy during the year was 7.88 residents (2019-20: 9.12).

## PHASE 4: REINTEGRATION

Phase 4 lasts 6-12 months and provides residents with a safe and supportive environment away from the Yeldall estate. Yeldall Manor has a number of move-on houses in the suburbs of Reading and residents completing Phase 3 are encouraged to move to one of these properties locally if they wish.

These recovery houses are 'clean and dry' and provide a secure and safe place for men to pursue their work, training and social lives. During the week there are groups, key-working and other formal/informal events.

This is an opportunity for the men to pursue their recovery for 6 to 12 months in an environment that promotes good practice and enables them to put into action all that they have learned in the earlier phases of the programme.

This phase includes:

- Shared accommodation with other ex-residents
- The opportunity to undertake training and/or employment
- Regular key-working and drug-testing
- The opportunity to attend recovery groups at Yeldall Manor or elsewhere
- Staff and peer support

During the 2020-21 financial year 82.4% of those moving on from Phase 4 did so into safe accommodation in a planned way, the majority being private rental (2019-20: 80.0%). The average length of stay in Phase 4 was 46.5 weeks (2019-20: 44.3 weeks).

## COMMUNITY AFTERCARE SUPPORT

Once our residents have completed their Yeldall programme, we assist them in finding safe accommodation, which will facilitate their on-going recovery, living independently in the community. We offer regular support and accountability, along with help for them to access any local services that they would benefit from. In addition, we run external support groups, and we have regular events, open to ex-residents, here at Yeldall Manor.

## COVID-19 IMPACT

As the financial year started, Yeldall Manor, along with the rest of the country, found itself in lockdown in response to the Covid-19 pandemic. Our immediate response was to significantly restrict the number of staff, volunteers and visitors on-site and to curtail residents leaving the premises. Any staff who could work from home started doing so, and a number were furloughed under the Government's Coronavirus Job Retention Scheme. At the same time, the hours of our Head of Programmes and Medications Administrator were increased in order to oversee all the necessary practicalities, and both proved indispensable during this time. We also ceased shared rooms with immediate effect, temporarily reducing occupancy by seven, and subsequently undertook building work (which is still ongoing) to convert all rooms in our residents' annexe to single en-suite accommodation. We also repurposed former on-site staff accommodation for use as an isolation unit for new arrivals or in the event of one of the residents developing symptoms. We were blessed to find accommodation for the displaced staff at the local convent, using their retreat house.

We sought to follow the advice and appropriate regulations advised by Public Health England and the local authority, and were able to take an active part in drafting specific guidelines for residential rehabilitation centres published by the Social Care Institute for Excellence. These guidelines sought to balance the need to protect the community from infection against the therapeutic and mental health needs of our clients. It was certainly hard for residents to put their recovery into practice whilst they were not allowed to leave the house, and a small number unfortunately did relapse when restrictions were lifted. Despite the demands, both staff and residents mostly rose to the challenge and made the best of the situation, enjoying the grounds and increased opportunities for creativity and leisure.

By April 2021, most furloughed staff have returned to work either fully or partially, although some office-based staff still are still working from home for much of the week. Residents are allowed to visit friends and family, churches and recovery groups, whilst having due regard for Covid precautions, but visitors continue to be allowed inside the building only in exceptional circumstances. The vast majority of both staff and residents have received two vaccinations and regular lateral flow and PCR testing is taking place.

We are thankful that through this year we have not had any Covid outbreak within our premises, although we are well-prepared should that happen.

## NEW DEVELOPMENTS - ESTHERTIME

In 2020 we had planned to start a support group for women in the Reading area struggling with their alcohol use. With lockdown curtailing this, EstherTime was launched as a telephone support service instead, and staff/volunteers were able to have helpful conversations with women in Wales and the Isle of Wight, as well as more locally. In the future, we are looking to work with a project in Reading that supports women, and are waiting to see how God leads this developing venture.

**NEW DEVELOPMENTS – DISCIPLESHIP TEAM**

One area that developed significantly over recent years is the optional spiritual mentoring offered on a one-to-one and group basis to residents, which has proved both popular and fruitful. When Covid restrictions were put in place, no non-staff were allowed on site and only core activities continued. This meant that the Discipleship work ceased, and residents themselves asked if it could be re-introduced.

Due to the positive impact that this work was having amongst the residents, and the importance of Christian discipleship for us as a charity, we made the decision to create a Discipleship department and have subsequently employed / redeployed three staff on a part-time basis as part of this team.

**VOLUNTEERS**

Yeldall is very grateful for the service of a number of dedicated volunteers who help us in various ways. Unfortunately, with Covid restrictions, many who would normally help us have not been able to do so through the past year, but we have still been indebted to those who have been able to help us in areas such as the facilities/IT, kitchen, driving, gardening, and mentoring.

# Financial Review

**FINANCIAL ACTIVITY**

The accounts show an overall increase in income of £159,000 from the previous year, including increases in voluntary income of £104,000, income from charitable activities of £54,000 (mainly grant income), other income of £1,000, and a small increase in investment income. The increase in expenditure of £15,000 includes: increases of £100,000 in staff costs (due to an additional role, a long-term vacancy being filled and temporary increases due to Covid requirements - much of which have been covered by a grant from the Infection Control Fund) and £28,000 in property expenses (largely maintenance and rent costs) and reductions of £32,000 in resident costs, £20,000 in training costs and £11,000 in transport costs (largely due to Covid-19 restrictions) together with a reduction of £42,000 in professional fees and other changes as detailed in note 6.

The year ended with an overall surplus of £69,000 (2020 – deficit £75,000), which comprised surpluses of £32,000 on general unrestricted funds, £5,000 in restricted funds, £10,000 in the capital reserve and £22,000 in other designated funds.

During the year a number of grants and loans were received as a result of the Covid-19 pandemic. These included £59,438 from the Coronavirus Job Retention Scheme towards salaries of furloughed staff, £18,556 from the Infection Control Fund to provide support to reduce the rate of Covid-19 transmission, £7,089 from the Adult Social Care Rapid Testing Fund to support additional rapid testing of staff and professionals, and a Coronavirus Business Interruption Loan of £120,000 repayable over five years.

Overall, the financial results have led to an increase in general unrestricted reserves to £116,000 (2020 - £84,000) and an increase in total reserves to £880,000 (2020 - £810,000).

## FUND-RAISING

In 2020-21, voluntary income comprised 50% of total income (2019-20: 48%), including income into the Good Samaritan Bursary Fund. The generosity of all of our supporters, including churches and trust funds, who give so freely from what they have, is a never-ending blessing to us. Without such support, we simply would not be able to function as we do. This year, in particular, we found that supporters were incredibly responsive as the pandemic hit.

The Good Samaritan Fund remains a key funding stream for our residents, as statutory funding becomes ever harder to obtain for all but the most complex cases. In 2020-21 the fund was significantly over-subscribed, with the shortfall having to be met from general funds.

The biggest event of the year is normally our Open Day, along with quarterly celebration services, but we were unable to hold such events in 2020. Instead, we broadcast a live update in both July and December with worship songs and recorded resident contributions. Although a lot is lost by not meeting in person, it was great to be able to welcome viewers from across the country and further afield.

The other event which had to be held on-line was our Ride for Recovery. By broadening this out to be a *S*tride for Recovery, people were able to walk, run, cycle (or horse-ride) their own distance across the course of a week. Coming relatively early in lockdown, this proved to be very popular and raised over £27,000 for the Good Samaritan Fund – a very impressive total.

As we seek increased support from charitable trust funds, we moved an existing staff member into a part-time trust fund-raising role. Having someone in this role with first-hand knowledge and passion for the work has been invaluable, and we have been very encouraged by the generous support from many trust funds in this year. Berkshire Community Foundation is one of a number of funds who have contributed towards Covid-related building adaptations in the Main House, enabling us to move completely to single en-suite rooms. Other trusts have helped us undertake important maintenance work in the Main House and Lodge, or to launch groups in IT, budgeting and creativity, whilst others have made crucial contributions towards our Good Samaritan Fund and other on-going core costs.

## INVESTMENT POLICY

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment that the directors see fit.

The trustees have operated a policy of keeping available funds in an interest-bearing charities' deposit fund with an investment management company.

**RESERVES POLICY**

The directors have reviewed the charitable company's need for reserves in line with the guidance issued by the Charity Commission. The directors have agreed a policy for the free reserves (that is those reserves not invested in fixed assets, investments or designated and restricted funds) held by the charitable company. The charitable company was holding free reserves of £116,000 at the year-end, which equates to between four and five weeks' running costs. In the unlikely event that further funds are required, there is an additional £50,000 in designated funds, which can be used as needed.

# Plans for Future Periods

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Covid-19 will no doubt continue to have an impact on the activities during the 2021-22 financial year, although we now have most of the necessary adaptations in place. In the year ahead, we want to take advantage of the disruption that coronavirus has caused to rethink our programmes, strengthening and improving them to better serve our residents, and utilise our skilled and experienced staff team. We will continue to review the structure of our staffing to ensure it delivers the best service to our residents.

Work on a families' programme, interrupted by Covid-19 restrictions, is now underway, with an inaugural meeting planned for the autumn. From a facilities perspective, there are various areas that need swift financial investment to ensure their safety and viability including the main kitchen, Lodge windows and stairs, main house roof, and main fire escapes, so this will be a priority in the year ahead.

# Structure, Governance and Management

**GOVERNING DOCUMENT**

The organisation is a charitable company limited by guarantee, incorporated on 16th March 1990 and registered as a charity on 8th August 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Each member of the charitable company may have a liability of £1 in the event of the charitable company being liquidated whilst they are a member or within one year of them ceasing to be a member.

## RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. The trustees bring a wide range of skills to the charity and, when considering inviting additional trustees to join the board, the trustees will consider those with a similar vision who can bring specialist skills and experience needed for future development.

Potential trustees are normally recommended by one or more of the existing trustees and/or Chief Executive. They are provisionally considered by the Board before being 'interviewed' by two or more of the trustees who will present a report to the subsequent meeting before the candidate is formally invited to join the Board.

As part of the recruitment process, the potential candidate will be given a copy of the Charity Commission's guidance 'The Essential Trustee' and sign a declaration affirming that they will act in accordance with the guidelines and are not disqualified from acting as a trustee by reason of unspent conviction for fraud, bankruptcy or removal as a charity director. To verify this, we undertake an Adverse Credit History check. All of these checks are repeated whenever a trustee is re-elected.

Under the Articles of Association, the serving directors may appoint additional directors at any time. The Articles of Association require that any directors so appointed must retire at the first Annual General Meeting following appointment and may offer themselves for re-election. The Articles of Association also require that a third of the other directors shall retire at every Annual General Meeting. Ms H Yoder, Mrs R Hayward and Mr A Tower are retiring and are submitting themselves for re-election.

Existing trustees are already familiar with the practical work of the charity and new trustees are encouraged to meet the existing trustees and key employees to familiarise themselves with the charity and the context in which it operates. New trustees will also be provided with relevant information relating to the charity. Trustees are kept informed of external training events where these may facilitate the undertaking of their role.

## RISK MANAGEMENT

The trustees continue to review the major risks to which the charity is exposed and consider systems to mitigate those risks. Management are encouraged to bring new risks to the attention of trustees as soon as they are identified. A risk register has been developed and this lists all identified risks along with mitigation measures that have been put in place. A quarterly Governance Meeting looks at risk as one of its standing agenda items (others include policy updates, staffing, complaints, incident reviews and training).

The identified risks that are still categorised as "high" even following the application of control measures are as follows:

- Loss of key staff – if certain key members of staff leave this will leave gaps in the organisation. We have sought to ensure that more than one member of staff is trained up in any key function and have introduced longer notice periods for senior staff in the new standard contracts.
- Information technology (virus) – we are working with our IT support to ensure that back-up procedures for all key activities are adequate and robust. The move to a comprehensive electronic system to cover many aspects of our operation along with more cloud-based systems provides additional mitigation in this area.
- Dependency on income sources – we are actively seeking to ensure that we have multiple streams of funding for clients to come to Yeldall Manor. This includes being involved in discussions within the sector about new and innovative funding opportunities and exploring new markets that we could access.
- Government policy – changes in government policy towards residential rehabilitation could be damaging to the organisation. Yeldall Manor is part of the Choices group of independent rehabilitation centres and is actively involved in discussions with government about the role of residential rehabilitation – this gives us some early warning of changes that may affect the sector.
- CQC Compliance Issues – there has been a radical change in how CQC inspects residential drug and alcohol rehabilitation. We have continued to be proactive in preparing for inspections by engaging external consultants to regularly review our practice and policies to identify areas requiring improvement.
- GDPR Compliance Issues – the introduction of the new legislation in May 2018 required significant work and some major changes to information and consent forms. GDPR affects interactions with clients, staff and supporters, and each category must be managed appropriately.
- Global Pandemic – as with many organisations, the advent of Covid-19 identified shortcomings in our business continuity planning for such events. The work that we have done during the past several months has strengthened our ability to cope with such high impact events.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company.

All insurable risks are subject to normal insurance policies, covering matters such as employer's liability, public liability, business interruption, buildings and contents, etc.

The charity also has trustee indemnity insurance, which includes professional indemnity for the services provided by the charity. Special activities are individually assessed for risk and additional insurance taken out to cover these if required.

Policies and procedures are in place to ensure the health and safety of all staff, volunteers, service users and visitors to Yeldall Manor.

# YELDALL CHRISTIAN CENTRES
# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

## ORGANISATIONAL STRUCTURE

Yeldall Manor has a Board of Trustees that meets quarterly and is responsible for the strategic direction and policy of the charity. Currently there are nine members of the Board from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive and Company Secretary sit on the Board but have no voting rights.

A scheme of delegation is in place and day-to-day responsibility for the provision of services rest with the Chief Executive and the Senior Leadership Team. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met and, together with his team, has responsibility for the day-to-day operational management of the Centre. The Senior Leadership Team has responsibility for individual supervision of the staff team and for ensuring that the team continue to develop their skills and working practices in line with good practice.

## RELATED PARTIES

Yeldall Manor is accountable for its provision of care and treatment to the Care Quality Commission and Public Health England.

Yeldall Manor receives referrals from across the UK. These referrals come from community or prison drug and alcohol teams, solicitors and probation officers, doctors, community mental health teams, homeless hostels, churches, prison chaplaincies, families and friends of people with a drug and/or alcohol problem and from individuals themselves. Residents' places are funded by various different routes, with the Good Samaritan Fund becoming increasingly important as local authority funding decreases and fewer people are able to self-fund their rehabilitation. In many cases we are able to apply for enhanced housing benefit to cover the housing aspects of their stay at Yeldall Manor.

Yeldall is also part of various networks relevant to our charitable status and work. These include Choices, International Substance Abuse and Addiction Coalition (ISAAC) and the Evangelical Alliance (EA).

As mentioned elsewhere, Yeldall Manor also has links with many local churches that provide us with financial, prayer or practical support. We value their support immensely, but we have no official ties with any one church or denomination.

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors (who are also trustees of the charitable activities for the purposes of charity law) are responsible for preparing the directors' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

YELDALL CHRISTIAN CENTRES

# TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources of the charitable company for that period. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safekeeping the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## AUDITORS

Bruton Charles were appointed as auditors during the year and have expressed their willingness to continue in that capacity. A resolution proposing their re-appointment will be put to the Annual General Meeting.

In preparing this report, advantage has been taken of the small companies' exemption in the Companies Act 2006.

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

**BY ORDER OF THE BOARD**



A Tower
Chair of Trustees
30 September 2021

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2021

**Opinion**

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

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

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2021

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

• the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

• adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

• the financial statements are not in agreement with the accounting records and returns; or

• certain disclosures of trustees' remuneration specified by law are not made; or

• we have not received all the information and explanations we require for our audit; or

• the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

# YELDALL CHRISTIAN CENTRES
# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
# FOR THE YEAR ENDED 31 MARCH 2021

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

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities

This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J C R Lawrence-Archer

**Bruton Charles**

**J C R Lawrence-Archer (Senior Statutory Auditor)**

Chartered Accountant and Registered Auditors
The Coach House, Greys Green Business Centre,
Henley-on-Thames, Oxfordshire. RG9 4QG

30th September 2021

Bruton Charles is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF FINANCIAL ACTIVITIES
# FOR THE YEAR ENDED 31 MARCH 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|---|---|---|---|---|
| **Income** | | | | | |
| *Donations, legacies and similar income* | 2 | 463,704 | 233,070 | 696,774 | 592,537 |
| *Investment income* | | 175 | - | 175 | 53 |
| *Income from charitable activities* | 3 | 656,074 | 25,644 | 681,718 | 628,019 |
| *Other income* | 4 | 10,364 | 10,531 | 20,895 | 19,797 |
| **Total Income** | | **1,130,317** | **269,245** | **1,399,562** | **1,240,406** |
| **Expenditure** | | | | | |
| *Costs of raising funds* | 5 | 94,753 | - | 94,753 | 59,039 |
| *Charitable activities* | 6 | 1,186,247 | 49,114 | 1,235,361 | 1,256,463 |
| Total Expenditure | | **1,281,000** | **49,114** | **1,330,114** | **1,315,502** |
| Net (expenditure)/income | 8 | (150,683) | 220,131 | 69,448 | (75,096) |
| Transfers between reserves | 14/15 | 214,775 | (214,775) | - | - |
| Net movement in funds | | 64,092 | 5,356 | 69,448 | (75,096) |
| Balances brought forward | | 775,155 | 35,098 | 810,253 | 885,349 |
| Balances carried forward | | **839,247** | **40,454** | **879,701** | **810,253** |

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.
This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

# YELDALL CHRISTIAN CENTRES
# BALANCE SHEET
# AS AT 31 MARCH 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible Assets | 10 | | 668,625 | | 658,118 |
| **Current Assets** | | | | | |
| Debtors and prepayments | 11 | 122,037 | | 109,698 | |
| Cash at bank and in hand | | 257,367 | | 89,693 | |
| | | 379,404 | | 199,391 | |
| **Creditors: Amounts falling due within one year** | 12 | (64,328) | | (47,256) | |
| Net Current Assets | | | 315,076 | | 152,135 |
| Total Assets less current liabilities | | | 983,701 | | 810,253 |
| **Creditors: Amounts falling due after more than one year** | 13 | | (104,000) | | - |
| **Net Assets** | | | **879,701** | | **810,253** |
| **Capital and Reserves** | | | | | |
| Unrestricted Funds | | | | | |
| General Funds | 15 | | 115,559 | | 83,818 |
| Designated Funds | 15 | | 55,063 | | 33,219 |
| Capital Funds | 15 | | 668,625 | | 658,118 |
| | | | 839,247 | | 775,155 |
| Restricted Funds | 14 | | 40,454 | | 35,098 |
| | | | **879,701** | | **810,253** |

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and section 138 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions in part 15 of the Companies Act 2006 relating to small companies, constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 22 to 34 form part of these financial statements.

These financial statements were authorised and approved by the trustees on 30 September 2021 and are signed on their behalf by:



A Tower (Chair of Trustees), 30 September 2021

Company Registration Number 02482048

# YELDALL CHRISTIAN CENTRES
# STATEMENT OF CASH FLOWS
# FOR THE YEAR ENDED 31 MARCH 2021

| | Note | 2021 | 2020 |
|---|---|---|---|
| | | £ | £ |
| Cash flow from operating activities | 23 | 101,375 | 549 |
| **Cash flow from investing activities** | | | |
| Payments to acquire tangible fixed assets | | (56,878) | - |
| Receipts from sales of tangible fixed assets | | 3,000 | - |
| Interest received | | 175 | 53 |
| **Net cash flow from investing activities** | | (53,703) | 53 |
| **Cash flow from financing activities** | | | |
| Receipts from new long term loans | | 120,000 | - |
| **Net cash flow from financing activities** | | 120,000 | - |
| **Net increase in cash and cash equivalents** | | 167,672 | 602 |
| **Cash and cash equivalents at 1 April 2020** | | 89,693 | 89,091 |
| **Cash and cash equivalents at 31 March 2021** | 24 | 257,365 | 89,693 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 1. ACCOUNTING POLICIES

**Basis of preparation**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared 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 (FRS102), (effective 1 January 2019) – (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated. The Charity constitutes a public benefit entity as defined by FRS 102.

**Income recognition policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

For legacies, entitlement is the earlier of the charitable company being notified of an impending distribution or the legacy being received.

Grants from government and other agencies have been included as income from charitable activities where these amount to a contract for services, but as donations where the money is given in response to an appeal or with greater freedom of use.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

**Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

**Allocation of support costs**

Certain expenditure is directly attributable to specific activities and has been allocated to those cost categories. Where these costs are attributable to more than one activity, they have been apportioned to the individual activities on the basis of the time spent by staff on matters relating to those activities. Central support costs have been allocated on the basis of resources used and have been apportioned to the cost centres of fundraising and publicity, individual projects within charitable expenditure and governance costs.

**Governance costs**

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice. These costs include costs relating to the statutory audit.

**Operating lease agreements**

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

**Pensions**

The charitable company contributes to the personal defined-contribution pension schemes of employees. The assets of these schemes are held separately from those of the Charity in independently administered funds. The annual contributions paid are charged against income.

**Tax status**

The charitable company is a registered charity within the definitions of section 506(1) Income and Corporation Taxes Act 1988 and therefore it is not assessable to corporation tax on any surplus charitable funds

**Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost). These are capitalised if they can be used for more than one year and cost at least £1,000 and a full year's depreciation is charged in the year of acquisition.

Depreciation is calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

| | |
|---|---|
| Kitchen equipment | - evenly over eight years |
| Barn | - evenly over fifteen years |
| Estate equipment | - evenly over two to five years |
| Computer equipment | - evenly over two to three years |
| Motor vehicles | - 25% on reducing balance |
| Freehold buildings | - over fifty years |
| Freehold land | - is not depreciated |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

**Impairment of fixed assets**
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**Funds accounting**
Funds held by the charitable company are:

*Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

*Designated funds* – these are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

*Restricted funds* – these are funds which can only be used for particular purposes within the objects of the charitable company. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The trustees make transfers between funds when expenditure of a restricted nature is to be met from more than one type of fund. The maximum level of these transfers is agreed by the trustees prior to the expenditure.

The nature and purpose of each fund is explained further in the notes to the financial statements.

**Creditors and provisions**
Creditors and provisions are recognised at their settlement amount 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.

**Volunteer help**
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Financial instruments**
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going concern**
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

| | General Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | General Funds 2020 | Restricted Funds 2020 | Total Funds 2020 £ |
|---|---|---|---|---|---|---|
| Individual | 272,344 | 124,562 | 396,906 | 178,289 | 132,733 | 311,022 |
| Church | 64,422 | 625 | 65,047 | 70,196 | 11,716 | 81,913 |
| Trust | 70,920 | 56,650 | 127,570 | 69,285 | 36,200 | 105,485 |
| Income Tax Recovery | 50,532 | 18,660 | 69,192 | 47,922 | 6,719 | 54,641 |
| Events | 5,486 | 32,573 | 38,059 | 7,589 | 31,288 | 38,877 |
| Legacies | - | - | - | 600 | - | 600 |
| | 463,704 | 233,070 | 696,774 | 373,881 | 218,656 | 592,537 |

## 3. INCOME FROM CHARITABLE ACTIVITIES

| | General Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | General Funds 2020 £ | Restricted Funds 2020 £ | Total Funds 2020 £ |
|---|---|---|---|---|---|---|
| Phases 1 & 2 | 375,432 | - | 375,432 | 392,047 | - | 392,047 |
| Phase 3 | 92,480 | - | 92,480 | 103,783 | - | 103,783 |
| Phase 4 | 128,724 | - | 128,724 | 132,189 | - | 132,189 |
| Grant Income | 59,438 | 25,644 | 85,082 | - | - | - |
| | 656,074 | 25,644 | 681,718 | 628,019 | - | 628,019 |

## 4. OTHER INCOME

| | General Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | General Funds 2020 £ | Restricted Funds 2020 £ | Total Funds 2020 £ |
|---|---|---|---|---|---|---|
| Surplus on Disposal of Fixed Assets | 1,301 | - | 1,301 | - | - | - |
| Rental Income | 6,404 | - | 6,404 | 11,348 | - | 11,348 |
| Estate Income | 2,559 | - | 2,559 | 2,417 | - | 2,417 |
| Sundry Income | 100 | 10,531 | 10,631 | 1,898 | 4,134 | 6,032 |
| | 10,364 | 10,531 | 20,895 | 15,663 | 4,134 | 19,797 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 5. COSTS OF RAISING FUNDS

| | Unrestricted Funds 2021 £ | Unrestricted Funds 2020 £ |
|---|---|---|
| Staff costs | 69,117 | 25,600 |
| Insurance | 1,279 | 1,219 |
| Office costs | 4,454 | 5,325 |
| Consultancy fees | 7,045 | 10,985 |
| Events | 2,536 | 7,145 |
| Newsletter | 5,960 | 7,980 |
| Other costs | 4,362 | 785 |
| | 94,753 | 59,039 |

## 6. CHARITABLE EXPENDITURE

| | Direct costs 2021 £ | Support costs 2021 £ | Total Funds 2021 £ | Direct costs 2020 £ | Support costs 2020 £ | Total Funds 2020 £ |
|---|---|---|---|---|---|---|
| Staff costs | 711,293 | 107,349 | 818,642 | 656,765 | 105,211 | 761,976 |
| Resident costs | 64,562 | - | 64,562 | 96,031 | 22 | 96,053 |
| Transport | 11,866 | 87 | 11,953 | 22,075 | 1,011 | 23,086 |
| Property | 173,883 | 25 | 173,908 | 145,720 | 35 | 145,755 |
| Insurance | 20,464 | 3,837 | 24,301 | 18,404 | 3,657 | 22,061 |
| Training and recruitment | 22,831 | 834 | 23,665 | 41,861 | 1,697 | 43,558 |
| Office costs | 22,335 | 4,749 | 27,084 | 19,658 | 5,970 | 25,628 |
| Professional fees | 10,392 | 17,818 | 28,210 | 59,352 | 10,414 | 69,766 |
| Governance | - | 3,372 | 3,372 | - | 3,372 | 3,372 |
| Marketing | 531 | 1,882 | 2,413 | 9,806 | - | 9,806 |
| Depreciation | - | 44,671 | 44,671 | - | 45,834 | 45,834 |
| Bank charges | 168 | 1,673 | 1,841 | - | 2,070 | 2,070 |
| Other costs | 6,065 | 4,675 | 10,740 | 4,795 | 2,703 | 7,498 |
| | 1,044,390 | 190,972 | 1,235,362 | 1,074,467 | 181,996 | 1,256,463 |

Charitable expenditure includes £49,114 (2020 - £15,001) of expenditure from restricted funds.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 7. GOVERNANCE COSTS

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Audit fees | 3,372 | 3,372 |

Governance costs comprise all costs relating to the public accountability of the charitable company and its compliance with regulation and good practice.

## 8. NET INCOME FOR THE YEAR

This is stated after charging:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Depreciation | 44,672 | 43,555 |
| (Profit) Loss on disposal of fixed assets | (1,301) | 2,279 |
| Operating Lease rentals | 33,679 | 32,077 |
| Audit fees | 3,372 | 3,372 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 9. STAFF COSTS

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Wages and salaries | 789,851 | 699,391 |
| Social Security costs | 63,006 | 55,439 |
| Pension expense | 29,378 | 25,381 |
| Life insurance costs | 5,474 | 4,545 |
| Volunteer expenses | 50 | 2,820 |
| | 887,759 | 787,576 |

Staff costs have been allocated as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Costs of raising funds | 69,117 | 25,600 |
| Charitable activities (direct costs) | 711,293 | 656,765 |
| Charitable activities (support costs) | 107,349 | 105,211 |
| | 887,759 | 787,576 |

The average number of staff employed during the year were:

| | Total employees | | Full time equivalent | |
|---|---|---|---|---|
| | 2021 | 2020 | 2021 | 2020 |
| Drug and alcohol rehabilitation | 27 | 26 | 24 | 21 |
| Management and administration | 6 | 6 | 3 | 3 |
| Fund-raising and publicity | 1 | 1 | 1 | 1 |
| | 34 | 33 | 28 | 25 |

No employee of the charity received emoluments of more than £60,000.

The wife of one of the trustees was paid £25,428 during the year from her employment with the charity (2020: £7,161). No other trustees were paid or received any other benefits from employment with the charity in the year. No trustee claimed any expenses in the year (2020: £nil). No trustees received payments for professional or other services supplied to the charity (2020: One trustee received £354).

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 10. TANGIBLE FIXED ASSETS

| *Cost or valuation* | Freehold buildings £ | Motor vehicles £ | Plant, machinery & fittings £ | Total £ |
|---|---|---|---|---|
| At 1 April 2020 | 513,356 | 31,738 | 816,693 | 1,361,787 |
| Additions | - | 14,000 | 42,878 | 56,878 |
| Disposals | - | (12,238) | - | (12,238) |
| At 31 March 2021 | 513,356 | 33,500 | 859,571 | 1,406,427 |
| *Depreciation* | | | | |
| At 1 April 2020 | 80,864 | 26,300 | 596,505 | 703,669 |
| Charge for the year | 9,393 | 4,434 | 30,845 | 44,672 |
| Disposals | - | (10,539) | - | (10,539) |
| At 31 March 2021 | 90,257 | 20,195 | 627,350 | 737,802 |
| *Net Book Value* | | | | |
| At 31 March 2021 | 423,099 | 13,305 | 232,221 | 668,625 |
| At 31 March 2020 | 432,492 | 5,438 | 220,188 | 658,118 |

All of the assets are used for activities in furtherance of the charitable company's objects. The freehold property is also used for the management and administration of the charitable company.

Based on the insurance value the trustees consider the freehold property to have an open market value of approximately £4.5m.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 11. DEBTORS

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade debtors | 24,437 | 28,770 |
| Other debtors | 5,188 | 26,313 |
| Prepayments | 22,504 | 39,122 |
| Income Tax recoverable | 69,908 | 15,493 |
| | 122,037 | 109,698 |

## 12. CREDITORS: Amounts falling due within one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Bank loan | 16,000 | - |
| Trade creditors | 9,606 | 13,826 |
| Taxes and Social Security | 17,916 | 15,825 |
| Accruals and deferred income | 13,237 | 11,834 |
| Other creditors | 7,569 | 5,771 |
| | 64,328 | 47,256 |

Within other creditors is an amount of £6,433 (2020 - £5,025) which was due on pension contributions at the year end.

## 13. CREDITORS: Amounts falling due after more than one year

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Bank loan | 104,000 | - |
| | 104,000 | - |

Bank loans are repayable as follows:

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Between one and two years | 24,000 | - |
| Between two and five years | 72,000 | - |
| Over five years | 8,000 | - |
| | 104,000 | - |

The bank loan is a Coronavirus Business Interruption Loan with a capital repayment holiday for the first year during which time interest and fees are covered by the UK Government Business Interruption Payment. The loan is then repayable by monthly instalments over 5 years to July 2026. Interest is charged at 2.9%. The loan is secured by fixed and floating charges on the Freehold Properties, Plant and Machinery, all book debts and all other debts, created on 7th December 2020, by Lloyds Bank PLC.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 14. RESTRICTED FUNDS

| | Balance at 1 April 2020 | Income | Expenditure | General Transfers | Balance at 31 March 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Capital Developments Fund | 30,956 | 46,715 | (10,308) | (37,168) | 30,195 |
| Non-Residential Housing | 1,584 | 1,260 | (800) | - | 2,044 |
| Good Samaritan Fund | - | 167,336 | - | (167,336) | - |
| Residents' Development | - | 271 | - | (271) | - |
| Manor Projects | 2,558 | 28,018 | (12,361) | (10,000) | 8,215 |
| Adult Social Care Rapid Testing Fund | - | 7,089 | (7,089) | - | - |
| Infection Control Fund | - | 18,556 | (18,556) | - | - |
| | 35,098 | 269,245 | (49,114) | (214,775) | 40,454 |

***Capital Developments Fund*** – To fund capital developments at Yeldall Manor e.g. buildings.

***Non-Residential Housing*** – For support for residents who have finished the programme e.g. a deposit for tenancy agreements.

***Good Samaritan Fund*** – Good Samaritan Bursary Fund to sponsor the placement of residents for whom full funding is not available. Monthly transfers are made from this fund to the general fund at an agreed rate to cover fees for residents whose fees are sponsored in this way.

***Residents' Development*** – Beneficial equipment, facilities or activities for residents at Yeldall Manor.

***Manor Projects*** – For smaller capital items at Yeldall Manor.

***Adult Social Care Rapid Testing Fund*** – Fund to support additional rapid testing of staff in care homes and to support visiting professionals and enable indoors, close contact visiting where possible.

***Infection Control Fund*** - Fund to provide support to the care sector to reduce the rate of Covid-19 transmission in and between care settings and support wider workforce resilience to deliver infection control.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 15. UNRESTRICTED FUNDS

| | Balance at 1 April 2020 | Income | Expenditure | General Transfers | Balance at 31 March 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Designated funds** | | | | | |
| Manor Christmas | - | 616 | (353) | - | 263 |
| Ball Legacy | 13,419 | - | (1,519) | - | 11,900 |
| One-off Expenses | 10,000 | - | - | 28,000 | 38,000 |
| Greenshoots Licence | 9,800 | - | (4,900) | - | 4,900 |
| | 33,219 | 616 | (6,772) | 28,000 | 55,063 |
| **Capital Fund - Fixed Assets** | 658,118 | 1,301 | (44,671) | 53,877 | 668,625 |
| **General unrestricted funds** | 83,818 | 1,128,400 | (1,229,557) | 132,898 | 115,559 |
| | 775,155 | 1,130,317 | (1,281,000) | 214,775 | 839,247 |

***Manor Christmas*** – Funds used in connection with Christmas activities.

***Ball Legacy*** – Amount received from the estate of Thomas Ball and subsequent one-off donations which will be used for specific expenditure as agreed by the management team.

***One-off Expenses*** – Funds set aside from previous surplus for future one-off expenses.

***Greenshoots Licence*** – IT licence part prepaid to June 2022.

***Capital (Fixed assets)*** – Amounts set aside by the trustees represented by the value of the tangible fixed assets where these are not supported by restricted funds.

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Tangible assets | Current assets/ (liabilities) | Long Term liabilities | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Restricted reserves | - | 40,454 | - | 40,454 |
| Designated reserves | - | 55,063 | - | 55,063 |
| Capital reserves | 668,625 | - | - | 668,625 |
| General unrestricted reserves | - | 219,559 | (104,000) | 115,559 |
| | 668,625 | 315,076 | (104,000) | 879,701 |

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 17. MOVEMENT OF FUNDS

| | Unrestricted Reserves | | | Restricted | |
|---|---|---|---|---|---|
| | General | Designated | Capital | Reserve | Total |
| | £ | £ | £ | £ | £ |
| Balance at 1 April 2020 | 83,818 | 33,219 | 658,118 | 35,098 | 810,253 |
| Income | 1,128,400 | 616 | 1,301 | 269,245 | 1,399,562 |
| Expenditure | (1,229,557) | (6,772) | (44,671) | (49,114) | (1,330,114) |
| General Transfers | 132,898 | 28,000 | 53,877 | (214,775) | - |
| Balance at 31 March 2021 | 115,559 | 55,063 | 668,625 | 40,454 | 879,701 |

## 18. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were capital commitments of £52,992 at 31 March 2021 relating to the upgrade of the annexe (2020: £Nil). There were no contingent liabilities at 31 March 2021 (2020:£Nil)

The Secretary of State for Social Services (now the Secretary of State for Work and Pensions) has a charge on the freehold buildings at Yeldall Manor in respect of two grants, one for £37,500 for building modernisation and a sewerage project, and the other for £53,000 for kitchen and drainage refurbishment. This charge can only be enforced if the property is sold or if it ceases to be used as a drug rehabilitation centre.

## 19. OPERATING LEASE COMMITMENTS

Financial commitments at 31st March 2021 on the four leased Move-on properties which are held on yearly leases were £16,400 (2020 – five properties £19,692).

## 20. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were thirteen members at 31 March 2021 (2020: fourteen).

## 21. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

## 22. RELATED PARTY TRANSACTIONS

During the year payments were made to one connected person.

The wife of Mr A Tower was employed as Medication Administrator and received a salary of £25,428 for her work.

# YELDALL CHRISTIAN CENTRES
# NOTES TO THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

## 23. CASH GENERATED FROM OPERATIONS

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| Net movement in funds | 69,448 | (75,096) |
| **Adjustments for:** | | |
| Interest receivable | (175) | (53) |
| Depreciation of tangible fixed assets | 44,672 | 43,555 |
| (Profit)/loss on disposal of tangible fixed assets | (1,301) | 2,279 |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | (12,339) | 25,666 |
| Increase/(decrease) in creditors | 1,072 | 4,198 |
| Net cash flow from operating activities | 101,375 | 549 |

## 24. ANALYSIS OF CHANGES IN NET FUNDS

| | Balance at 1 April 2020<br>£ | Cash flows<br>£ | Balance at 31 March 2021<br>£ |
|---|---|---|---|
| Cash at bank and in hand | 89,693 | 167,674 | 257,367 |
| Bank Loan | - | (120,000) | (120,000) |
| | 89,693 | 47,674 | 137,367 |