



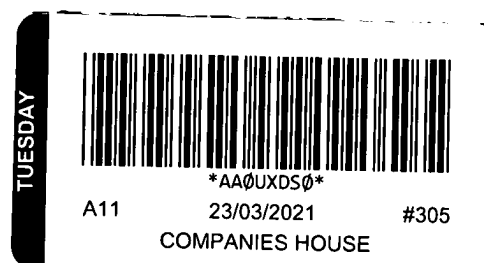
***Report and Financial Statements
for the year ended 31st March 2020***

Yeldall Christian Centres

A company limited by guarantee

Company Registration Number: 02482048

Charity Number: 1000038



YELDALL CHRISTIAN CENTRES COMPANY INFORMATION

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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 2020.

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:	Company Secretary:
Mr A Tower (Chair)	Mrs S Hedger
Mr P Emms	
Mrs R Hayward	
Mr J Herring	
Mr R Howard	
Mr S Mansour (resigned February 2020)	
Mr M Phillips	
Dr J Stone	
Mr N C Tinker (appointed April 2020)	
Ms H Yoder	

Senior Leadership Team:

Mr T Lloyd-Roberts	Chief Executive
Mr D Head	Head of Programmes
Mrs S Dent	Quality Lead
Mrs N Bradley	Finance Manager
Mr C Etchels	Therapeutic Lead
Mrs S Hedger	Administration and Supporter Relations Manager
Mr M Winsor (from December 2019)	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 2020

Yeldall continues as a leading addiction recovery provider. Strong leadership and constant reassessment of programmes and processes have been at the forefront of considerations to achieve high occupancy and completion rates. I also want to pay tribute to the staff team, who have worked with creativity and commitment in challenging circumstances.

The Trustee board has met regularly, supported by the Governance Committee, and the membership of the Board has been refreshed during the year.

The year ended with the unexpected challenge of responding to a pandemic, but quick thinking and planning enabled the continuation of the programmes on a locked down basis, providing on-going services for those who would otherwise be highly vulnerable.

The immediate future of adapting to a more vulnerable context continues, with confidence that challenges faced put us in a stronger position.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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 detoxification, 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 2020

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 treatment 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 drug/alcohol rehabilitation centre offering services for men over the age of 18. It is situated in 38 acres of Berkshire countryside and has been open since 1977. In 2019-20, our services comprises: Phase1 'Grounding' (including a detoxification programme for those who need it); Phase 2 'Growth'; Phase 3 'Application' and Phase 4 'Re-integration'. Phases 1 and 2 are registered with the Care Quality Commission under the registration category, "Accommodation for persons who require treatment for substance misuse".

DETOXIFICATION PROGRAMME

In 2019-20, we recommenced the provision of medically-monitored detoxification from opioid drugs as part of our complete package of treatment (although this was suspended during the Covid-19 lockdown). Residents who undertake our detoxification programme, which is provided in partnership with a local GP and our local pharmacy, do so as part of their Phase 1 programme. We are unable to provide detoxification from alcohol but 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
- Work in the house or grounds - a chance to learn new skills
- Recreation e.g. swimming, football, gym, shopping

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

Of residents leaving the Phase 1 programme during the 2019-20 financial-year, 65.5% did so having completed the programme (2018-19: 63.9%).

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
- Work in the house or grounds - a chance to learn new skills
- Training opportunities that may include literacy, numeracy and IT
- Recreation, e.g. swimming, football, gym, shopping
- 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 2019-20 financial-year, 79.4% did so having completed the programme (2018-19: 89.5%). Combining both Phase 1 and Phase 2, of residents leaving Yeldall Manor during the 2019-20 financial-year, 60.0% did so having completed the programme (2018-19: 57.3%). 63.6% of residents stayed on Phases 1 and 2 at Yeldall Manor for at least 12 weeks (2018-19: 62.3%). The average occupancy across Phases 1 & 2 during the year was 17.6 residents (2018-19: 17.1).

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

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

- 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 2019-20 financial year, 83.3% did so having completed the programme (2018-19: 80.7%). The average occupancy during the year was 9.12 residents (2018-19: 9.78).

PHASE 4: RE-INTEGRATION

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 have the option 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 2019-20 financial year 80.0% of those moving on from Phase 4 did so into safe accommodation in a planned way, the majority being private rental (2018-19: 80.0%). The average length of stay in Phase 4 was 44.3 weeks (2018-19: 35.6 weeks).

COMMUNITY AFTERCARE SUPPORT

Once our residents have completed the four Phases of the 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

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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.

We are committed to giving on-going support for at least twelve months following residential treatment. However, we are pleased to help any ex-resident, no matter when they left our programmes.

GROUNDS MAINTENANCE SERVICE

Our Grounds Maintenance Service (GMS), which provided work and training for men who had successfully completed our residential treatment programmes was closed in February 2019 as it was not proving to be a financially viable model within the structure of the overall organisation. We are pleased to report that the concept continues with its former manager, Ben Holt, having started an independent organisation under the name of Gardening 4 Good to do similar work.

COVID-19 IMPACT

As the financial year ended, Yeldall Manor, along with the rest of the country moved into lockdown in response to the Covid-19 pandemic. Our immediate response was to restrict the number of staff 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. We also ceased shared rooms with immediate effect, reducing occupancy by seven. Of course, the main impact of this would be felt in the subsequent financial year, including building work to rebuild capacity. We also went on to repurpose the 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 are pleased to report that, at the time of writing, no cases have been confirmed amongst any of our residents.

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 regularly help us in areas such as the kitchen, driving, gardening, administration and training, as well as those on full-time placements with us from Time for God, whose service has been invaluable as they work alongside the residents in their work teams and assist the staff team in many respects. One area that has continued to develop significantly over this year is the optional spiritual mentoring offered on a one-to-one and group basis to residents, which has proved both popular and fruitful.

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

Financial Review

FINANCIAL ACTIVITY

Overall, the financial results have led to a slight increase in general unrestricted reserves to £83,800 (2019 - £83,500) and a decrease in total reserves to £810,000 (2019 - £885,000).

The accounts show an overall reduction in income of £14,000 from the previous year, including a reduction in voluntary income of £20,000, an increase in other income of £5,000, a small increase in income from charitable activities and a small reduction in investment income. The reduction in expenditure of £25,000 includes: an increase of £42,000 in staff costs and reductions of £41,000 in property expenses (largely maintenance costs) and £10,000 in transport costs (due to fewer vehicles) together with other changes as detailed in note 6.

The year ended with an overall deficit of £75,000 (2019 – £86,000), which comprised a surplus of £300 on general unrestricted funds and reductions of: £46,000 in the capital reserve, largely due to the depreciation charge for the year; £20,000 in other designated funds; and £10,000 in restricted funds which had been raised in previous years and spent during this year.

FUND-RAISING

In 2019-20, voluntary income comprised 48% of total income (2018-19: 49%), 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.

The Good Samaritan Fund remains a key funding stream for our residents, although the early part of the year saw slightly less demand on the fund than budgeted. Despite increased demand later in the year, the Fund ended the year without an overspend, thanks to some generous donations at the end of the financial year.

The biggest event of the year is always our Open Day, but this seeks to cover costs rather than make money. In 2019 we sought to reduce expenditure and simplify preparations by serving the food from our dining room to the back patio and holding the celebration service in the open air rather than a marquee. Once again, we were also able to include a resident's baptism as part of the service. The afternoon was very much appreciated by all who attended and was very uplifting. During the year, we also held our third "Ride for Recovery", a sponsored cycling event, which for the second year running raised £17,500 for the Good Samaritan Fund, in addition to other events during the year.

As statutory funding becomes ever-more difficult to obtain, our dependence upon fund-raised income (through the Good Samaritan Fund and in other ways) increases every year. In addition, we face the need for extensive repairs on the roof of our main building, which will require funding. In 2019-20, we have therefore increased our fund-raising resource by moving an existing staff member into a part-time

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

trust fund-raising role, and through working with a consultancy service to improve our communications in this area.

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 £84,000 at the year-end, which equates to between three and four weeks' running costs. In the unlikely event that further funds are required, there is an additional £23,000 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 have an impact on the activities during the 2020-21 Financial Year. The Board of Trustees and Senior Management have already made several decisions to ensure the continued smooth operations of the programme and the viability of the charity, including making use of various government schemes such as the Coronavirus Job Retention Scheme and a Coronavirus Business Interruption Loan.

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.

A pilot project to serve women with addiction issues in the local area has already been launched, and work on a families' programme is well advanced. From a facilities perspective, we have embarked on a project to provide single en-suite rooms for all our rehabilitation residents, and the roof of the main manor house building needs significant work that will require specific fundraising.

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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. Mr N C Tinker 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 J Herring, Mr M Phillips and Dr J Stone 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

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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. A move to a comprehensive electronic system to cover many aspects of our operation will also have an impact 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.

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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.

It receives referrals from substance misuse professionals across the UK working in Social Services, DAATs, the NHS (e.g. specialist addiction nurses attached to GP surgeries or to hospitals) and in prisons (CARAT teams). In addition to this, it receives referrals from the criminal justice system via solicitors and probation officers, from 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 therefore funded by either Social Services or DAATs via a Community Care Assessment (or occasionally through probation), on a private basis, or through our Good Samaritan Fund.

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2020

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).

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 2020

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

24 September 2020

YELDALL CHRISTIAN CENTRES

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2020

Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet 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 2020 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.

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

YELDALL CHRISTIAN CENTRES INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2020

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.

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.

YELDALL CHRISTIAN CENTRES

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2020

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.

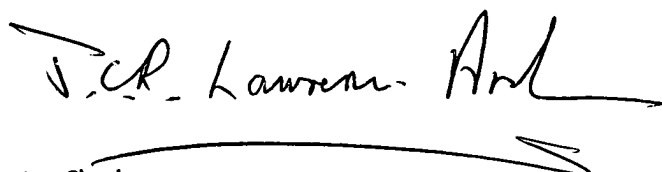
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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.



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

..... September 2020

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 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income					
<i>Donations, legacies and similar income</i>	2	373,881	218,656	592,537	612,079
<i>Investment income</i>		53	-	53	218
<i>Income from charitable activities</i>	3	628,019	-	628,019	627,720
<i>Other income</i>	4	15,663	4,134	19,797	14,595
Total Income		1,017,616	222,790	1,240,406	1,254,612
Expenditure					
<i>Costs of raising funds</i>	5	59,039	-	59,039	47,870
<i>Charitable activities</i>	6	1,241,462	15,001	1,256,463	1,292,447
Total Expenditure		1,300,501	15,001	1,315,502	1,340,317
Net (expenditure)/income	8	(282,885)	207,789	(75,096)	(85,705)
Transfers between reserves	13/14	217,582	(217,582)	-	-
Net movement in funds		(65,303)	(9,793)	(75,096)	(85,705)
Balances brought forward		840,458	44,891	885,349	971,054
Balances carried forward		775,155	35,098	810,253	885,349

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 2020**

	Note	2020	2019
		£	£
Fixed Assets			
Tangible Assets	10	658,118	703,952
Current Assets			
Debtors and prepayments	11	109,698	135,364
Cash at bank and in hand		<u>89,693</u>	<u>89,091</u>
		199,391	224,455
Creditors: Amounts falling due within one year	12	<u>(47,256)</u>	<u>(43,058)</u>
Net Current Assets		152,135	181,397
Net Assets		<u>810,253</u>	<u>885,349</u>
Capital and Reserves			
Unrestricted Funds			
General Funds	14	83,818	83,509
Designated Funds	14	33,219	52,997
Capital Funds	14	<u>658,118</u>	<u>703,952</u>
		775,155	840,458
Restricted Funds	13	35,098	44,891
		<u>810,253</u>	<u>885,349</u>

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 21 to 32 form part of these financial statements.

These financial statements were authorised and approved by the trustees on 24 September 2020 and are signed on their behalf by:



.....
A Tower (Chair of Trustees), 24 September 2020

Company Registration Number 02482048

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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 2020

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 2020

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 2020

2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

	General Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	General Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Individual	178,289	132,733	311,022	217,109	149,374	366,483
Church	70,196	11,716	81,912	51,186	9,873	61,059
Trust	69,285	36,200	105,485	40,198	55,222	95,420
Income Tax Recovery	47,922	6,719	54,641	38,914	11,467	50,381
Events	7,589	31,288	38,877	9,427	23,992	33,419
Legacies	600	-	600	5,317	-	5,317
	<u>373,881</u>	<u>218,656</u>	<u>592,537</u>	<u>362,151</u>	<u>249,928</u>	<u>612,079</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	General Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	General Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Phases 1 & 2	392,047	-	392,047	387,832	-	387,832
Phase 3	103,783	-	103,783	94,742	-	94,742
Phase 4	132,189	-	132,189	95,758	-	95,758
GMS	-	-	-	49,388	-	49,388
	<u>628,019</u>	<u>-</u>	<u>628,019</u>	<u>627,720</u>	<u>-</u>	<u>627,720</u>

4. OTHER INCOME

	General Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	General Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Surplus on Disposal of Fixed Assets	-	-	-	8,484	-	8,484
Rental Income	11,348	-	11,348	2,135	-	2,135
Estate Income	2,417	-	2,417	3,264	-	3,264
Sundry Income	1,898	4,134	6,032	712	-	712
	<u>15,663</u>	<u>4,134</u>	<u>19,797</u>	<u>14,595</u>	<u>-</u>	<u>14,595</u>

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

5. COSTS OF RAISING FUNDS

	Unrestricted Funds 2020 £	Unrestricted Funds 2019 £
Staff costs	25,600	24,746
Insurance	1,219	1,255
Office costs	5,325	3,543
Consultancy fees	10,985	2,685
Events	7,145	8,321
Newsletter	7,980	6,386
Other costs	785	934
	<u>59,039</u>	<u>47,870</u>

6. CHARITABLE EXPENDITURE

	Direct costs 2020 £	Support costs 2020 £	Total Funds 2020 £	Direct costs 2019 £	Support costs 2019 £	Total Funds 2019 £
Staff costs	656,765	105,211	761,976	630,167	90,288	720,455
Resident costs	96,031	22	96,053	109,259	19	109,278
Transport	22,075	1,011	23,086	32,694	871	33,565
Property	145,720	35	145,755	186,365	235	186,600
Insurance	18,404	3,657	22,061	22,221	3,762	25,983
Training and recruitment	41,861	1,697	43,558	31,816	2,924	34,740
Office costs	19,658	5,970	25,628	15,964	7,354	23,318
Professional fees	59,352	10,414	69,766	66,734	7,291	74,025
Governance	-	3,372	3,372	-	3,254	3,254
Marketing	9,806	-	9,806	10,619	-	10,619
Depreciation	-	45,834	45,834	-	53,121	53,121
Bank charges	-	2,070	2,070	-	2,117	2,117
Other costs	4,795	2,703	7,498	5,934	2,904	8,838
GMS materials	-	-	-	6,534	-	6,534
	<u>1,074,467</u>	<u>181,996</u>	<u>1,256,463</u>	<u>1,118,307</u>	<u>174,140</u>	<u>1,292,447</u>

Charitable expenditure includes £15,001 (2019 - £45,511) of expenditure from restricted funds.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

7. GOVERNANCE COSTS

	2020	2019
	£	£
Audit fees	<u>3,372</u>	<u>3,254</u>

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:

	2020	2019
	£	£
Depreciation	43,555	53,121
Loss (Profit) on disposal of fixed assets	2,279	(8,484)
Operating Lease rentals	32,077	31,320
Audit fees	<u>3,372</u>	<u>3,254</u>

YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

9. STAFF COSTS

	2020	2019
	£	£
Wages and salaries	699,391	656,747
Social Security costs	55,439	52,975
Pension expense	25,381	24,068
Life insurance costs	4,545	4,071
Volunteer expenses	2,820	7,340
	<u>787,576</u>	<u>745,201</u>

Staff costs have been allocated as follows:

	2020	2019
	£	£
Costs of raising funds	25,600	24,746
Charitable activities (direct costs)	656,765	630,167
Charitable activities (support costs)	105,211	90,288
	<u>787,576</u>	<u>745,201</u>

The average number of staff employed during the year were:

	Total employees		Full time equivalent	
	2020	2019	2020	2019
Drug and alcohol rehabilitation	26	24	21	20
Management and administration	6	4	3	2
Fund-raising and publicity	1	1	1	1
	<u>33</u>	<u>29</u>	<u>25</u>	<u>23</u>

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

The wife of one of the trustees was paid £7,161 during the year from her employment with the charity. (2019: £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 (2019: £nil). One trustee received a payment of £354 for professional or other services supplied to the charity (2019: £nil).

YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

10. TANGIBLE FIXED ASSETS

	Freehold buildings £	Motor vehicles £	Plant, machinery & fittings £	Total £
<i>Cost or valuation</i>				
At 1 April 2019	513,356	51,988	816,693	1,382,037
Additions	-	-	-	-
Disposals	-	(20,250)	-	(20,250)
At 31 March 2020	<u>513,356</u>	<u>31,738</u>	<u>816,693</u>	<u>1,361,787</u>
<i>Depreciation</i>				
At 1 April 2019	71,471	42,459	564,155	678,085
Charge for the year	9,393	1,812	32,350	43,555
Disposals	-	(17,971)	-	(17,971)
At 31 March 2020	<u>80,864</u>	<u>26,300</u>	<u>596,505</u>	<u>703,669</u>
<i>Net Book Value</i>				
At 31 March 2020	<u>432,492</u>	<u>5,438</u>	<u>220,188</u>	<u>658,118</u>
At 31 March 2019	<u>441,885</u>	<u>9,529</u>	<u>252,538</u>	<u>703,952</u>

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 2020**

11. DEBTORS

	2020	2019
	£	£
Trade debtors	28,770	28,895
Other debtors	26,313	36,871
Prepayments	39,122	48,436
Income Tax recoverable	15,493	21,162
	<u>109,698</u>	<u>135,364</u>

12. CREDITORS: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	13,826	15,714
Taxes and Social Security	15,825	-
Accruals and deferred income	11,834	26,817
Other creditors	5,771	527
	<u>47,256</u>	<u>43,058</u>

Within other creditors is an amount of £5,025 (2019 - £nil) which was due on pension contributions at the year end.

YELDALL CHRISTIAN CENTRES **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2020**

13. RESTRICTED FUNDS

	Balance at 1 April 2019 £	Income £	Expenditure £	General Transfers £	Balance at 31 March 2020 £
Capital Developments Fund	23,167	8,838	(1,049)	-	30,956
Non-Residential Housing	2,509	1,585	(2,510)	-	1,584
Good Samaritan Fund	12,869	204,713	-	(217,582)	-
Residents' Development	1,615	3,481	(5,096)	-	-
Manor Projects	4,731	4,173	(6,346)	-	2,558
	<u>44,891</u>	<u>222,790</u>	<u>(15,001)</u>	<u>(217,582)</u>	<u>35,098</u>

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.

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

14. UNRESTRICTED FUNDS

	Balance at 1 April 2019 £	Income £	Expenditure £	General Transfers £	Balance at 31 March 2020 £
Designated funds					
Manor Christmas	-	475	(475)	-	-
Ball Legacy	28,297	30,000	(39,603)	(5,275)	13,419
One-off Expenses	10,000	-	-	-	10,000
Greenshoots Licence	14,700	-	(4,900)	-	9,800
	<u>52,997</u>	<u>30,475</u>	<u>(44,978)</u>	<u>(5,275)</u>	<u>33,219</u>
Capital Fund - Fixed Assets	703,952	-	(45,834)	-	658,118
General unrestricted funds	<u>83,509</u>	<u>987,141</u>	<u>(1,209,689)</u>	<u>222,857</u>	<u>83,818</u>
	<u>840,458</u>	<u>1,017,616</u>	<u>(1,300,501)</u>	<u>217,582</u>	<u>775,155</u>

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.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible assets £	Current assets/ (liabilities) £	Total £
Restricted reserves	-	35,098	35,098
Designated reserves	-	33,219	33,219
Capital reserves	658,118	-	658,118
General unrestricted reserves	-	83,818	83,818
	<u>658,118</u>	<u>152,135</u>	<u>810,253</u>

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

16. MOVEMENT OF FUNDS

	Unrestricted Reserves			Restricted	
	General	Designated	Capital	Reserve	Total
	£	£	£	£	£
Balance at 1 April 2019	83,509	52,997	703,952	44,891	885,349
Income	987,141	30,475	-	222,790	1,240,406
Expenditure	(1,209,689)	(44,978)	(45,834)	(15,001)	(1,315,502)
General Transfers	222,857	(5,275)	-	(217,582)	-
Balance at 31 March 2020	83,818	33,219	658,118	35,098	810,253

17. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments or contingent liabilities at 31 March 2020 (2019: £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

Financial commitments at 31st March 2020 on the five leased Move-on properties which are held on yearly leases were £19,692 (2019 - £17,868).

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 fourteen members at 31 March 2020 (2019: thirteen).

20. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

21. RELATED PARTY TRANSACTIONS

During the year payments were made to two trustees and their connected persons.

Mr S Mansour received a payment of £354 for his work as a consultant counsellor in January 2020.

Also, the wife of Mr A Tower was employed from July 2019 on a part-time basis as Medication Administrator and received a salary of £7,161 for her work.