



***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.

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.

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

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.

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

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-

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

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 *Stride 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.

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

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.

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

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.

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

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

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

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.

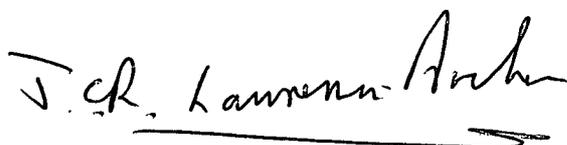
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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.



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					
<i>Donations, legacies and similar income</i>	2	478,371	304,608	782,979	788,741
<i>Investment income</i>		155	-	155	4
<i>Income from charitable activities</i>	3	566,006	-	566,006	559,443
<i>Other income</i>	4	67,807	6,161	73,968	34,653
Total Income		1,112,339	310,769	1,423,108	1,382,841
Expenditure					
<i>Costs of raising funds</i>	5	79,156	-	79,156	62,504
<i>Charitable activities</i>	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		<u>256,456</u>		<u>241,234</u>	
		334,314		281,125	
Creditors: Amounts falling due within one year	12	<u>(67,633)</u>		<u>(69,894)</u>	
Net Current Assets			<u>266,681</u>		<u>211,231</u>
Total Assets less current liabilities			<u>979,883</u>		<u>941,737</u>
Creditors: Amounts falling due after more than one year	13		(56,000)		(80,000)
Net Assets			<u><u>923,883</u></u>		<u><u>861,737</u></u>
Capital and Reserves					
Unrestricted Funds					
General Funds	15		125,611		97,272
Designated Funds	15		35,475		14,271
Capital Funds	15		<u>659,851</u>		<u>678,307</u>
			820,937		789,850
Restricted Funds	14		<u>102,946</u>		<u>71,887</u>
			<u><u>923,883</u></u>		<u><u>861,737</u></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 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		<u>(34,144)</u>	<u>(111,454)</u>
Cash flow from financing activities			
Repayment of bank loans		(24,000)	(16,000)
Net cash flow from financing activities		<u>(24,000)</u>	<u>(16,000)</u>
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	<u><u>256,456</u></u>	<u><u>241,234</u></u>

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
	<u>79,156</u>	<u>62,504</u>

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
	<u>1,077,890</u>	<u>203,916</u>	<u>1,281,806</u>	<u>1,139,854</u>	<u>198,447</u>	<u>1,338,301</u>

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	<u>3,623</u>	<u>3,623</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:

	2023	2022
	£	£
Depreciation	51,603	49,577
Operating Lease rentals	19,000	28,800
Audit fees	<u>3,623</u>	<u>3,623</u>

**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
	<u>893,056</u>	<u>950,431</u>

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
	<u>893,056</u>	<u>950,431</u>

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
	<u>32</u>	<u>37</u>	<u>26</u>	<u>30</u>

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
<i>Cost or valuation</i>	£	£	£	£
At 1 April 2022	513,356	33,500	971,029	1,517,885
Additions	-	-	34,299	34,299
Disposals	-	-	-	-
At 31 March 2023	<u>513,356</u>	<u>33,500</u>	<u>1,005,328</u>	<u>1,552,184</u>
<i>Depreciation</i>				
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	<u>109,043</u>	<u>26,015</u>	<u>703,924</u>	<u>838,982</u>
<i>Net Book Value</i>				
At 31 March 2023	<u>404,313</u>	<u>7,485</u>	<u>301,404</u>	<u>713,202</u>
At 31 March 2022	<u>413,706</u>	<u>9,979</u>	<u>306,821</u>	<u>730,506</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.

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
	<u>77,858</u>	<u>39,891</u>

**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
	<u>67,633</u>	<u>69,894</u>

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
	<u>56,000</u>	<u>80,000</u>

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
	<u>56,000</u>	<u>80,000</u>

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
	<u>71,887</u>	<u>310,769</u>	<u>(22,157)</u>	<u>(257,553)</u>	<u>102,946</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' 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
	<u>14,271</u>	<u>22,806</u>	<u>(6,857)</u>	<u>5,255</u>	<u>35,475</u>
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
	<u>789,850</u>	<u>1,112,339</u>	<u>(1,338,805)</u>	<u>257,553</u>	<u>820,937</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

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
	<u>713,202</u>	<u>266,681</u>	<u>(56,000)</u>	<u>923,883</u>

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

17. MOVEMENT OF FUNDS

	Unrestricted Reserves			Restricted	Total
	General	Designated	Capital	Reserve	
	£	£	£	£	£
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	<u>73,366</u>	<u>111,321</u>

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)
	<u>137,234</u>	<u>39,222</u>	<u>176,456</u>