



***Report and Financial Statements
for the year ended 31st March 2021***

Yeldall Christian Centres

A company limited by guarantee

Company Registration Number: 02482048

Charity Number: 1000038

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YELDALL CHRISTIAN CENTRES COMPANY INFORMATION

The Board of Trustees of Yeldall Christian Centres presents its report and audited financial statements for the year ended 31 March 2021.

Reference and Administrative Information:

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

Board of Trustees:

Mr A Tower (Chair)
Mr P Emms
Mrs R Hayward
Mr J Herring
Mr R Howard
Mr M Phillips
Dr J Stone
Mr N C Tinker (appointed April 2020)
Ms H Yoder

Company Secretary:

Mrs S Hedger

Senior Leadership Team:

Mr T Lloyd-Roberts	Chief Executive
Mr D Head	Head of Programmes
Mrs S Dent	Payroll and Pension Administration Manager
Mrs N Bradley	Finance Manager
Mr C Etchels	Head of Therapy / Senior Counsellor
Mrs S Hedger	Administration and Supporter Relations Manager
Mr M Winsor	Facilities Manager

Auditors:

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

Bankers:

Lloyds Bank plc
High Street
BRACKNELL
RG12 1BT

YELDALL CHRISTIAN CENTRES

CHAIR OF TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The year 2020-21 for Yeldall developed in a way no one expected and few could have predicted. Along with the rest of the world, the pandemic-related lockdown has dominated the year, with all the associated risks of infection and illness, and concerns about continuing as the vibrant and effective community that has been the norm for Yeldall. It is a testimony to the strong leadership team and the quality of the staff and volunteer team as a whole, that essential adaptations were quickly undertaken when it became clear that locking down was necessary (actually ahead of the national lockdown requirements).

From this basis, Yeldall has been able to continue as a successful Christian addiction recovery centre, progressing residents through the programme and continuing to receive new residents throughout the year, along with the substantial adjustments to the daily routines that have allowed safe working and a healthy environment. Many challenges remain but we are thankful that we have been able to provide on-going services for those who would otherwise be highly vulnerable. As Trustees we continue to count it a privilege to contribute to the strong performance of Yeldall through oversight and encouragement.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Our Aims and Objectives

PURPOSES AND AIMS

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

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

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

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

ENSURING OUR WORK DELIVERS OUR AIMS

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

THE FOCUS OF OUR WORK

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

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Our Activities

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

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

Yeldall Manor is a residential Christian addiction recovery centre offering services for men over the age of 18, which has been in operation since 1977. In 2020-21, our services comprised: Phase 1 'Grounding'; Phase 2 'Growth'; Phase 3 'Application' and Phase 4 'Reintegration'. Phases 1 and 2 are registered with the Care Quality Commission under the registration category, "Accommodation for persons who require treatment for substance misuse". We also launched EstherTime, offering telephone and face-to-face support for women with problematic alcohol use.

DETOXIFICATION PROGRAMME

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

PHASE 1: GROUNDING

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

This Phase includes:

- Highly supportive and structured environment to explore addiction and its roots
- Qualified counsellors and group facilitators
- Seamless continuation onto the Yeldall Manor Phase 2 programme
- Training groups on the fundamentals of addiction and process groups to become aware of emotions and behaviours
- Meaningful work in the house or grounds - a chance to learn new skills
- Recreation e.g. swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts

Of residents leaving the Phase 1 programme during the 2020-21 financial-year, 84.0% did so having completed that phase (2019-20: 65.5%).

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

PHASE 2: GROWTH

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

This Phase includes:

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

Of residents leaving the Phase 2 programme during the 2020-21 financial-year, 82.9% did so having completed the programme (2019-20: 79.4%). Combining both Phase 1 and Phase 2, of residents leaving Yeldall Manor during the 2020-21 financial-year, 74.0% did so having completed the programme (2019-20: 60.0%). 84.0% of residents stayed on Phases 1 and 2 at Yeldall Manor for at least 12 weeks (2019-20: 63.6%). The average occupancy across Phases 1 and 2 during the year was 17.76 residents (2019-20: 17.59).

PHASE 3: APPLICATION

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

This Phase includes:

- One-to-one key working and individual support plans
- Fortnightly counselling with the same counsellor who worked with them in Phases 1 and 2
- Interactive groups - a chance to discuss various issues in addition to being responsible and accountable to each other
- Group topics include relapse prevention, life skills, healthy eating, appropriate attitudes, budgeting and relationships

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

- Voluntary work placements within local businesses
- Training opportunities, which may include help with literacy, numeracy and IT, as well as personal and professional development
- Support in finding suitable work and housing

Of residents leaving the Phase 3 programme during the 2020-21 financial year, 75.0% did so having completed the programme (2019-20: 83.3%). The average occupancy during the year was 7.88 residents (2019-20: 9.12).

PHASE 4: REINTEGRATION

Phase 4 lasts 6-12 months and provides residents with a safe and supportive environment away from the Yeldall estate. Yeldall Manor has a number of move-on houses in the suburbs of Reading and residents completing Phase 3 are encouraged to move to one of these properties locally if they wish.

These recovery houses are 'clean and dry' and provide a secure and safe place for men to pursue their work, training and social lives. During the week there are groups, key-working and other formal/informal events.

This is an opportunity for the men to pursue their recovery for 6 to 12 months in an environment that promotes good practice and enables them to put into action all that they have learned in the earlier phases of the programme.

This phase includes:

- Shared accommodation with other ex-residents
- The opportunity to undertake training and/or employment
- Regular key-working and drug-testing
- The opportunity to attend recovery groups at Yeldall Manor or elsewhere
- Staff and peer support

During the 2020-21 financial year 82.4% of those moving on from Phase 4 did so into safe accommodation in a planned way, the majority being private rental (2019-20: 80.0%). The average length of stay in Phase 4 was 46.5 weeks (2019-20: 44.3 weeks).

COMMUNITY AFTERCARE SUPPORT

Once our residents have completed their Yeldall programme, we assist them in finding safe accommodation, which will facilitate their on-going recovery, living independently in the community. We offer regular support and accountability, along with help for them to access any local services that they would benefit from. In addition, we run external support groups, and we have regular events, open to ex-residents, here at Yeldall Manor.

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

COVID-19 IMPACT

As the financial year started, Yeldall Manor, along with the rest of the country, found itself in lockdown in response to the Covid-19 pandemic. Our immediate response was to significantly restrict the number of staff, volunteers and visitors on-site and to curtail residents leaving the premises. Any staff who could work from home started doing so, and a number were furloughed under the Government's Coronavirus Job Retention Scheme. At the same time, the hours of our Head of Programmes and Medications Administrator were increased in order to oversee all the necessary practicalities, and both proved indispensable during this time. We also ceased shared rooms with immediate effect, temporarily reducing occupancy by seven, and subsequently undertook building work (which is still ongoing) to convert all rooms in our residents' annexe to single en-suite accommodation. We also repurposed former on-site staff accommodation for use as an isolation unit for new arrivals or in the event of one of the residents developing symptoms. We were blessed to find accommodation for the displaced staff at the local convent, using their retreat house.

We sought to follow the advice and appropriate regulations advised by Public Health England and the local authority, and were able to take an active part in drafting specific guidelines for residential rehabilitation centres published by the Social Care Institute for Excellence. These guidelines sought to balance the need to protect the community from infection against the therapeutic and mental health needs of our clients. It was certainly hard for residents to put their recovery into practice whilst they were not allowed to leave the house, and a small number unfortunately did relapse when restrictions were lifted. Despite the demands, both staff and residents mostly rose to the challenge and made the best of the situation, enjoying the grounds and increased opportunities for creativity and leisure.

By April 2021, most furloughed staff have returned to work either fully or partially, although some office-based staff still are still working from home for much of the week. Residents are allowed to visit friends and family, churches and recovery groups, whilst having due regard for Covid precautions, but visitors continue to be allowed inside the building only in exceptional circumstances. The vast majority of both staff and residents have received two vaccinations and regular lateral flow and PCR testing is taking place.

We are thankful that through this year we have not had any Covid outbreak within our premises, although we are well-prepared should that happen.

NEW DEVELOPMENTS - ESTHERTIME

In 2020 we had planned to start a support group for women in the Reading area struggling with their alcohol use. With lockdown curtailing this, EstherTime was launched as a telephone support service instead, and staff/volunteers were able to have helpful conversations with women in Wales and the Isle of Wight, as well as more locally. In the future, we are looking to work with a project in Reading that supports women, and are waiting to see how God leads this developing venture.

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

NEW DEVELOPMENTS – DISCIPLESHIP TEAM

One area that developed significantly over recent years is the optional spiritual mentoring offered on a one-to-one and group basis to residents, which has proved both popular and fruitful. When Covid restrictions were put in place, no non-staff were allowed on site and only core activities continued. This meant that the Discipleship work ceased, and residents themselves asked if it could be re-introduced.

Due to the positive impact that this work was having amongst the residents, and the importance of Christian discipleship for us as a charity, we made the decision to create a Discipleship department and have subsequently employed / redeployed three staff on a part-time basis as part of this team.

VOLUNTEERS

Yeldall is very grateful for the service of a number of dedicated volunteers who help us in various ways. Unfortunately, with Covid restrictions, many who would normally help us have not been able to do so through the past year, but we have still been indebted to those who have been able to help us in areas such as the facilities/IT, kitchen, driving, gardening, and mentoring.

Financial Review

FINANCIAL ACTIVITY

The accounts show an overall increase in income of £159,000 from the previous year, including increases in voluntary income of £104,000, income from charitable activities of £54,000 (mainly grant income), other income of £1,000, and a small increase in investment income. The increase in expenditure of £15,000 includes: increases of £100,000 in staff costs (due to an additional role, a long-term vacancy being filled and temporary increases due to Covid requirements - much of which have been covered by a grant from the Infection Control Fund) and £28,000 in property expenses (largely maintenance and rent costs) and reductions of £32,000 in resident costs, £20,000 in training costs and £11,000 in transport costs (largely due to Covid-19 restrictions) together with a reduction of £42,000 in professional fees and other changes as detailed in note 6.

The year ended with an overall surplus of £69,000 (2020 – deficit £75,000), which comprised surpluses of £32,000 on general unrestricted funds, £5,000 in restricted funds, £10,000 in the capital reserve and £22,000 in other designated funds.

During the year a number of grants and loans were received as a result of the Covid-19 pandemic. These included £59,438 from the Coronavirus Job Retention Scheme towards salaries of furloughed staff, £18,556 from the Infection Control Fund to provide support to reduce the rate of Covid-19 transmission, £7,089 from the Adult Social Care Rapid Testing Fund to support additional rapid testing of staff and professionals, and a Coronavirus Business Interruption Loan of £120,000 repayable over five years.

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Overall, the financial results have led to an increase in general unrestricted reserves to £116,000 (2020 - £84,000) and an increase in total reserves to £880,000 (2020 - £810,000).

FUND-RAISING

In 2020-21, voluntary income comprised 50% of total income (2019-20: 48%), including income into the Good Samaritan Bursary Fund. The generosity of all of our supporters, including churches and trust funds, who give so freely from what they have, is a never-ending blessing to us. Without such support, we simply would not be able to function as we do. This year, in particular, we found that supporters were incredibly responsive as the pandemic hit.

The Good Samaritan Fund remains a key funding stream for our residents, as statutory funding becomes ever harder to obtain for all but the most complex cases. In 2020-21 the fund was significantly over-subscribed, with the shortfall having to be met from general funds.

The biggest event of the year is normally our Open Day, along with quarterly celebration services, but we were unable to hold such events in 2020. Instead, we broadcast a live update in both July and December with worship songs and recorded resident contributions. Although a lot is lost by not meeting in person, it was great to be able to welcome viewers from across the country and further afield.

The other event which had to be held on-line was our Ride for Recovery. By broadening this out to be a Stride for Recovery, people were able to walk, run, cycle (or horse-ride) their own distance across the course of a week. Coming relatively early in lockdown, this proved to be very popular and raised over £27,000 for the Good Samaritan Fund – a very impressive total.

As we seek increased support from charitable trust funds, we moved an existing staff member into a part-time trust fund-raising role. Having someone in this role with first-hand knowledge and passion for the work has been invaluable, and we have been very encouraged by the generous support from many trust funds in this year. Berkshire Community Foundation is one of a number of funds who have contributed towards Covid-related building adaptations in the Main House, enabling us to move completely to single en-suite rooms. Other trusts have helped us undertake important maintenance work in the Main House and Lodge, or to launch groups in IT, budgeting and creativity, whilst others have made crucial contributions towards our Good Samaritan Fund and other on-going core costs.

INVESTMENT POLICY

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

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

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

RESERVES POLICY

The directors have reviewed the charitable company's need for reserves in line with the guidance issued by the Charity Commission. The directors have agreed a policy for the free reserves (that is those reserves not invested in fixed assets, investments or designated and restricted funds) held by the charitable company. The charitable company was holding free reserves of £116,000 at the year-end, which equates to between four and five weeks' running costs. In the unlikely event that further funds are required, there is an additional £50,000 in designated funds, which can be used as needed.

Plans for Future Periods

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

Covid-19 will no doubt continue to have an impact on the activities during the 2021-22 financial year, although we now have most of the necessary adaptations in place. In the year ahead, we want to take advantage of the disruption that coronavirus has caused to rethink our programmes, strengthening and improving them to better serve our residents, and utilise our skilled and experienced staff team. We will continue to review the structure of our staffing to ensure it delivers the best service to our residents.

Work on a families' programme, interrupted by Covid-19 restrictions, is now underway, with an inaugural meeting planned for the autumn. From a facilities perspective, there are various areas that need swift financial investment to ensure their safety and viability including the main kitchen, Lodge windows and stairs, main house roof, and main fire escapes, so this will be a priority in the year ahead.

Structure, Governance and Management

GOVERNING DOCUMENT

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

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

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

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

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

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

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

RISK MANAGEMENT

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

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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

- Loss of key staff – if certain key members of staff leave this will leave gaps in the organisation. We have sought to ensure that more than one member of staff is trained up in any key function and have introduced longer notice periods for senior staff in the new standard contracts.
- Information technology (virus) – we are working with our IT support to ensure that back-up procedures for all key activities are adequate and robust. The move to a comprehensive electronic system to cover many aspects of our operation along with more cloud-based systems provides additional mitigation in this area.
- Dependency on income sources – we are actively seeking to ensure that we have multiple streams of funding for clients to come to Yeldall Manor. This includes being involved in discussions within the sector about new and innovative funding opportunities and exploring new markets that we could access.
- Government policy – changes in government policy towards residential rehabilitation could be damaging to the organisation. Yeldall Manor is part of the Choices group of independent rehabilitation centres and is actively involved in discussions with government about the role of residential rehabilitation – this gives us some early warning of changes that may affect the sector.
- CQC Compliance Issues – there has been a radical change in how CQC inspects residential drug and alcohol rehabilitation. We have continued to be proactive in preparing for inspections by engaging external consultants to regularly review our practice and policies to identify areas requiring improvement.
- GDPR Compliance Issues – the introduction of the new legislation in May 2018 required significant work and some major changes to information and consent forms. GDPR affects interactions with clients, staff and supporters, and each category must be managed appropriately.
- Global Pandemic – as with many organisations, the advent of Covid-19 identified shortcomings in our business continuity planning for such events. The work that we have done during the past several months has strengthened our ability to cope with such high impact events.

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

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

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

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

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

ORGANISATIONAL STRUCTURE

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

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

RELATED PARTIES

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

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

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

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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

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

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

In so far as the directors are aware:

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

AUDITORS

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

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

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

BY ORDER OF THE BOARD



A Tower
Chair of Trustees
30 September 2021

YELDALL CHRISTIAN CENTRES INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2021

Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

YELDALL CHRISTIAN CENTRES INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2021

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

YELDALL CHRISTIAN CENTRES INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2021

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

This description forms part of our auditor's report.

Use of our report

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



Bruton Charles

J C R Lawrence-Archer (Senior Statutory Auditor)

Chartered Accountant and Registered Auditors
The Coach House, Greys Green Business Centre,
Henley-on-Thames, Oxfordshire. RG9 4QG

30th

September 2021

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

**YELDALL CHRISTIAN CENTRES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income					
<i>Donations, legacies and similar income</i>	2	463,704	233,070	696,774	592,537
<i>Investment income</i>		175	-	175	53
<i>Income from charitable activities</i>	3	656,074	25,644	681,718	628,019
<i>Other income</i>	4	10,364	10,531	20,895	19,797
Total Income		1,130,317	269,245	1,399,562	1,240,406
Expenditure					
<i>Costs of raising funds</i>	5	94,753	-	94,753	59,039
<i>Charitable activities</i>	6	1,186,247	49,114	1,235,361	1,256,463
Total Expenditure		1,281,000	49,114	1,330,114	1,315,502
Net (expenditure)/income	8	(150,683)	220,131	69,448	(75,096)
Transfers between reserves	14/15	214,775	(214,775)	-	-
Net movement in funds		64,092	5,356	69,448	(75,096)
Balances brought forward		775,155	35,098	810,253	885,349
Balances carried forward		839,247	40,454	879,701	810,253

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

This Statement of Financial Activities includes an income and expenditure account in accordance with Companies Act 2006 requirements.

**YELDALL CHRISTIAN CENTRES
BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	10		668,625		658,118
Current Assets					
Debtors and prepayments	11	122,037		109,698	
Cash at bank and in hand		<u>257,367</u>		<u>89,693</u>	
		379,404		199,391	
Creditors: Amounts falling due within one year	12	<u>(64,328)</u>		<u>(47,256)</u>	
Net Current Assets			<u>315,076</u>		<u>152,135</u>
Total Assets less current liabilities			<u>983,701</u>		<u>810,253</u>
Creditors: Amounts falling due after more than one year	13		(104,000)		-
Net Assets			<u><u>879,701</u></u>		<u><u>810,253</u></u>
Capital and Reserves					
Unrestricted Funds					
General Funds	15		115,559		83,818
Designated Funds	15		55,063		33,219
Capital Funds	15		<u>668,625</u>		<u>658,118</u>
			839,247		775,155
Restricted Funds	14		<u>40,454</u>		<u>35,098</u>
			<u><u>879,701</u></u>		<u><u>810,253</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 22 to 34 form part of these financial statements.

These financial statements were authorised and approved by the trustees on 30 September 2021 and are signed on their behalf by:



.....
A Tower (Chair of Trustees), 30 September 2021

Company Registration Number 02482048

**YELDALL CHRISTIAN CENTRES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
Cash flow from operating activities	23	101,375	549
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(56,878)	-
Receipts from sales of tangible fixed assets		3,000	-
Interest received		175	53
Net cash flow from investing activities		<u>(53,703)</u>	<u>53</u>
Cash flow from financing activities			
Receipts from new long term loans		120,000	-
Net cash flow from financing activities		<u>120,000</u>	<u>-</u>
Net increase in cash and cash equivalents		167,672	602
Cash and cash equivalents at 1 April 2020		89,693	89,091
Cash and cash equivalents at 31 March 2021	24	<u>257,365</u>	<u>89,693</u>

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation

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

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), (effective 1 January 2019) – (Charities SORP (FRS 102)), the Charities Act 2011 and the Companies Act 2006.

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

Income recognition policies

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

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

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

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

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

Interest receivable

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

Expenditure and irrecoverable VAT

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

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Allocation of support costs

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

Governance costs

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

Operating lease agreements

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

Pensions

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

Tax status

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

Tangible fixed assets

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

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

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

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Impairment of fixed assets

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

Funds accounting

Funds held by the charitable company are:

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

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

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

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

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

Creditors and provisions

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

Volunteer help

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

Financial instruments

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

Going concern

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

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	General Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Individual	272,344	124,562	396,906	178,289	132,733	311,022
Church	64,422	625	65,047	70,196	11,716	81,913
Trust	70,920	56,650	127,570	69,285	36,200	105,485
Income Tax Recovery	50,532	18,660	69,192	47,922	6,719	54,641
Events	5,486	32,573	38,059	7,589	31,288	38,877
Legacies	-	-	-	600	-	600
	<u>463,704</u>	<u>233,070</u>	<u>696,774</u>	<u>373,881</u>	<u>218,656</u>	<u>592,537</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	General Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Phases 1 & 2	375,432	-	375,432	392,047	-	392,047
Phase 3	92,480	-	92,480	103,783	-	103,783
Phase 4	128,724	-	128,724	132,189	-	132,189
Grant Income	59,438	25,644	85,082	-	-	-
	<u>656,074</u>	<u>25,644</u>	<u>681,718</u>	<u>628,019</u>	<u>-</u>	<u>628,019</u>

4. OTHER INCOME

	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	General Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
Surplus on Disposal of Fixed Assets	1,301	-	1,301	-	-	-
Rental Income	6,404	-	6,404	11,348	-	11,348
Estate Income	2,559	-	2,559	2,417	-	2,417
Sundry Income	100	10,531	10,631	1,898	4,134	6,032
	<u>10,364</u>	<u>10,531</u>	<u>20,895</u>	<u>15,663</u>	<u>4,134</u>	<u>19,797</u>

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. COSTS OF RAISING FUNDS

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Staff costs	69,117	25,600
Insurance	1,279	1,219
Office costs	4,454	5,325
Consultancy fees	7,045	10,985
Events	2,536	7,145
Newsletter	5,960	7,980
Other costs	4,362	785
	<u>94,753</u>	<u>59,039</u>

6. CHARITABLE EXPENDITURE

	Direct costs 2021 £	Support costs 2021 £	Total Funds 2021 £	Direct costs 2020 £	Support costs 2020 £	Total Funds 2020 £
Staff costs	711,293	107,349	818,642	656,765	105,211	761,976
Resident costs	64,562	-	64,562	96,031	22	96,053
Transport	11,866	87	11,953	22,075	1,011	23,086
Property	173,883	25	173,908	145,720	35	145,755
Insurance	20,464	3,837	24,301	18,404	3,657	22,061
Training and recruitment	22,831	834	23,665	41,861	1,697	43,558
Office costs	22,335	4,749	27,084	19,658	5,970	25,628
Professional fees	10,392	17,818	28,210	59,352	10,414	69,766
Governance	-	3,372	3,372	-	3,372	3,372
Marketing	531	1,882	2,413	9,806	-	9,806
Depreciation	-	44,671	44,671	-	45,834	45,834
Bank charges	168	1,673	1,841	-	2,070	2,070
Other costs	6,065	4,675	10,740	4,795	2,703	7,498
	<u>1,044,390</u>	<u>190,972</u>	<u>1,235,362</u>	<u>1,074,467</u>	<u>181,996</u>	<u>1,256,463</u>

Charitable expenditure includes £49,114 (2020 - £15,001) of expenditure from restricted funds.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

7. GOVERNANCE COSTS

	2021	2020
	£	£
Audit fees	<u>3,372</u>	<u>3,372</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:

	2021	2020
	£	£
Depreciation	44,672	43,555
(Profit) Loss on disposal of fixed assets	(1,301)	2,279
Operating Lease rentals	33,679	32,077
Audit fees	<u>3,372</u>	<u>3,372</u>

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	789,851	699,391
Social Security costs	63,006	55,439
Pension expense	29,378	25,381
Life insurance costs	5,474	4,545
Volunteer expenses	50	2,820
	<u>887,759</u>	<u>787,576</u>

Staff costs have been allocated as follows:

	2021	2020
	£	£
Costs of raising funds	69,117	25,600
Charitable activities (direct costs)	711,293	656,765
Charitable activities (support costs)	107,349	105,211
	<u>887,759</u>	<u>787,576</u>

The average number of staff employed during the year were:

	Total employees		Full time equivalent	
	2021	2020	2021	2020
Drug and alcohol rehabilitation	27	26	24	21
Management and administration	6	6	3	3
Fund-raising and publicity	1	1	1	1
	<u>34</u>	<u>33</u>	<u>28</u>	<u>25</u>

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

The wife of one of the trustees was paid £25,428 during the year from her employment with the charity (2020: £7,161). No other trustees were paid or received any other benefits from employment with the charity in the year. No trustee claimed any expenses in the year (2020: £nil). No trustees received payments for professional or other services supplied to the charity (2020: One trustee received £354).

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. TANGIBLE FIXED ASSETS

	Freehold buildings	Motor vehicles	Plant, machinery & fittings	Total
<i>Cost or valuation</i>	£	£	£	£
At 1 April 2020	513,356	31,738	816,693	1,361,787
Additions	-	14,000	42,878	56,878
Disposals	-	(12,238)	-	(12,238)
At 31 March 2021	<u>513,356</u>	<u>33,500</u>	<u>859,571</u>	<u>1,406,427</u>
 <i>Depreciation</i>				
At 1 April 2020	80,864	26,300	596,505	703,669
Charge for the year	9,393	4,434	30,845	44,672
Disposals	-	(10,539)	-	(10,539)
At 31 March 2021	<u>90,257</u>	<u>20,195</u>	<u>627,350</u>	<u>737,802</u>
 <i>Net Book Value</i>				
At 31 March 2021	<u>423,099</u>	<u>13,305</u>	<u>232,221</u>	<u>668,625</u>
At 31 March 2020	<u>432,492</u>	<u>5,438</u>	<u>220,188</u>	<u>658,118</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 2021

11. DEBTORS

	2021	2020
	£	£
Trade debtors	24,437	28,770
Other debtors	5,188	26,313
Prepayments	22,504	39,122
Income Tax recoverable	69,908	15,493
	<u>122,037</u>	<u>109,698</u>

12. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Bank loan	16,000	-
Trade creditors	9,606	13,826
Taxes and Social Security	17,916	15,825
Accruals and deferred income	13,237	11,834
Other creditors	7,569	5,771
	<u>64,328</u>	<u>47,256</u>

Within other creditors is an amount of £6,433 (2020 - £5,025) which was due on pension contributions at the year end.

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

	2021	2020
	£	£
Bank loan	104,000	-
	<u>104,000</u>	<u>-</u>

Bank loans are repayable as follows:

	2021	2020
	£	£
Between one and two years	24,000	-
Between two and five years	72,000	-
Over five years	8,000	-
	<u>104,000</u>	<u>-</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 2.9%. The loan is secured by fixed and floating charges on the Freehold Properties, Plant and Machinery, all book debts and all other debts, created on 7th December 2020, by Lloyds Bank PLC.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

14. RESTRICTED FUNDS

	Balance at 1 April 2020	Income	Expenditure	General Transfers	Balance at 31 March 2021
	£	£	£	£	£
Capital Developments Fund	30,956	46,715	(10,308)	(37,168)	30,195
Non-Residential Housing	1,584	1,260	(800)	-	2,044
Good Samaritan Fund	-	167,336	-	(167,336)	-
Residents' Development	-	271	-	(271)	-
Manor Projects	2,558	28,018	(12,361)	(10,000)	8,215
Adult Social Care Rapid Testing Fund	-	7,089	(7,089)	-	-
Infection Control Fund	-	18,556	(18,556)	-	-
	35,098	269,245	(49,114)	(214,775)	40,454

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

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

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

Residents' Development – Beneficial equipment, facilities or activities for residents at Yeldall Manor.

Manor Projects – For smaller capital items at Yeldall Manor.

Adult Social Care Rapid Testing Fund – Fund to support additional rapid testing of staff in care homes and to support visiting professionals and enable indoors, close contact visiting where possible.

Infection Control Fund - Fund to provide support to the care sector to reduce the rate of Covid-19 transmission in and between care settings and support wider workforce resilience to deliver infection control.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. UNRESTRICTED FUNDS

	Balance at 1 April 2020 £	Income £	Expenditure £	General Transfers £	Balance at 31 March 2021 £
Designated funds					
Manor Christmas	-	616	(353)	-	263
Ball Legacy	13,419	-	(1,519)	-	11,900
One-off Expenses	10,000	-	-	28,000	38,000
Greenshoots Licence	9,800	-	(4,900)	-	4,900
	<u>33,219</u>	<u>616</u>	<u>(6,772)</u>	<u>28,000</u>	<u>55,063</u>
Capital Fund - Fixed Assets	658,118	1,301	(44,671)	53,877	668,625
General unrestricted funds	83,818	1,128,400	(1,229,557)	132,898	115,559
	<u>775,155</u>	<u>1,130,317</u>	<u>(1,281,000)</u>	<u>214,775</u>	<u>839,247</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.

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible assets £	Current assets/ (liabilities) £	Long Term liabilities £	Total £
Restricted reserves	-	40,454	-	40,454
Designated reserves	-	55,063	-	55,063
Capital reserves	668,625	-	-	668,625
General unrestricted reserves	-	219,559	(104,000)	115,559
	<u>668,625</u>	<u>315,076</u>	<u>(104,000)</u>	<u>879,701</u>

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

17. MOVEMENT OF FUNDS

	Unrestricted Reserves			Restricted	Total
	General	Designated	Capital	Reserve	
	£	£	£	£	£
Balance at 1 April 2020	83,818	33,219	658,118	35,098	810,253
Income	1,128,400	616	1,301	269,245	1,399,562
Expenditure	(1,229,557)	(6,772)	(44,671)	(49,114)	(1,330,114)
General Transfers	132,898	28,000	53,877	(214,775)	-
Balance at 31 March 2021	115,559	55,063	668,625	40,454	879,701

18. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were capital commitments of £52,992 at 31 March 2021 relating to the upgrade of the annexe (2020: £Nil). There were no contingent liabilities at 31 March 2021 (2020:£Nil)

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

19. OPERATING LEASE COMMITMENTS

Financial commitments at 31st March 2021 on the four leased Move-on properties which are held on yearly leases were £16,400 (2020 – five properties £19,692).

20. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were thirteen members at 31 March 2021 (2020: fourteen).

21. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

22. RELATED PARTY TRANSACTIONS

During the year payments were made to one connected person.

The wife of Mr A Tower was employed as Medication Administrator and received a salary of £25,428 for her work.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

23. CASH GENERATED FROM OPERATIONS

	2021	2020
	£	£
Net movement in funds	69,448	(75,096)
Adjustments for:		
Interest receivable	(175)	(53)
Depreciation of tangible fixed assets	44,672	43,555
(Profit)/loss on disposal of tangible fixed assets	(1,301)	2,279
Movements in working capital:		
Decrease/(increase) in debtors	(12,339)	25,666
Increase/(decrease) in creditors	1,072	4,198
Net cash flow from operating activities	<u>101,375</u>	<u>549</u>

24. ANALYSIS OF CHANGES IN NET FUNDS

	Balance at 1 April 2020 £	Cash flows £	Balance at 31 March 2021 £
Cash at bank and in hand	89,693	167,674	257,367
Bank Loan	-	(120,000)	(120,000)
	<u>89,693</u>	<u>47,674</u>	<u>137,367</u>