



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

Yeldall Christian Centres

A company limited by guarantee

Company Registration Number: 02482048

Charity Number: 1000038

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YELDALL CHRISTIAN CENTRES COMPANY INFORMATION

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

Reference and Administrative Information:

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

Board of Trustees:

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

Company Secretary:

Mrs S Hedger

Senior Leadership Team:

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

Auditors:

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

Bankers:

Lloyds Bank plc
High Street
BRACKNELL
RG12 1BT

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

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

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

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

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

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



Alan Tower
Chair of Trustees
Yeldall Christian Centres

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

Our Aims and Objectives

PURPOSES AND AIMS

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

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

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

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

ENSURING OUR WORK DELIVERS OUR AIMS

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

THE FOCUS OF OUR WORK

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

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

Our Activities

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

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

Yeldall Manor is a residential Christian addiction recovery centre offering services for men over the age of 18, which has been in operation since 1977. In 2021-22, our services comprised: 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 offer EstherTime, which provides telephone and face-to-face support for women with addiction issues.

DETOXIFICATION PROGRAMME

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

PHASE 1: GROUNDING

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

This Phase includes:

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

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

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

PHASE 2: GROWTH

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

This Phase includes:

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

Of residents leaving the Phase 2 programme during the 2021-22 financial-year, 73.3% did so having completed the programme (2020-21: 82.9%, 2019-20: 79.4%). Combining both Phase 1 and Phase 2, of residents leaving Yeldall Manor during the 2021-22 financial-year, 40.6% did so having completed the programme (2020-21: 74.0%, 2019-20: 60.0%). 54.7% of residents stayed on Phases 1 and 2 at Yeldall Manor for at least 12 weeks (2020-21: 84.0%, 2019-20: 63.6%). The average occupancy across Phases 1 and 2 during the year was 15.88 residents (2020-21: 17.76, 2019-20: 17.59).

PHASE 3: APPLICATION

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

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

This Phase includes:

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

Of residents leaving the Phase 3 programme during the 2021-22 financial year, 81.0% did so having completed the programme (2020-21: 75.0%, 2019-20: 83.3%). The average occupancy during the year was 7.40 residents (2020-21: 7.88, 2019-20: 9.12).

PHASE 4: REINTEGRATION

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

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

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

This phase includes:

- Shared accommodation with other ex-residents
- The opportunity to undertake training and/or employment
- Regular key-working and drug-testing
- Continued opportunity to meet with the chaplaincy team, whether one-to-one or in community-based fellowship
- The opportunity to attend recovery groups at Yeldall Manor or elsewhere
- Staff and peer support

During the 2021-22 financial year 64.7% of those moving on from Phase 4 did so into safe accommodation in a planned way, the majority being private rental (2020-21: 82.4%, 2019-20: 80.0%). The average length of stay in Phase 4 was 39.0 weeks (2020-21: 46.5, 2019-20: 44.3 weeks).

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

COMMUNITY AFTERCARE SUPPORT

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

ESTHERTIME

Originally planned as a support group for women in the Reading area struggling with their alcohol use, lockdown led to EstherTime being launched as a telephone support service, and staff/volunteers were able to have helpful conversations with women in Wales and the Isle of Wight, as well as more locally, who were struggling with various life-dominating addictions. Although reaching fewer women than anticipated, the counselling and support has proved life-changing for some of those who have engaged with us. An advantage of the lower numbers is the flexibility that this can afford - one day meeting in a home, another in a Tesco café, another on-line counselling. Now that lockdown is over, it has been found that referrals have fallen, so we are looking to partner with an agency in Reading to offer specialist support regarding drugs and alcohol.

COVID-19 IMPACT

The financial year 2021-22 was once again lived very much in the shadow of COVID-19. We sought to follow the advice and appropriate regulations advised by Public Health England and the local authority, and took an active part in drafting specific guidelines for residential rehabilitation centres published by the Social Care Institute for Excellence. These guidelines sought to balance the need to protect the community from infection, against the therapeutic and mental health needs of our clients, a balance which continues as we write.

Where appropriate, restrictions were cautiously and gradually relaxed to allow residents to meet safely with family and friends, and to put their recovery into practice in the community. New residents continue to isolate for at least 48 hours to guard against infection being brought into the home, and there remain some restrictions on visitors into the house. As restrictions were lifted, 2021-22 saw an increase in premature departures. Going forward, we are pleased to report that the financial year 2022-23 has begun with significantly improved occupancy rates.

Furlough ended for those staff who had remained under this scheme, and those working from home returned to the office over the summer of 2021. It was noted that an unfortunate side-effect of the various restrictions and social distancing had been an unhealthy growth in the divide between staff and residents, and we have since been actively working to rebuild the strong sense of community that is one of the hallmarks of Yeldall Manor.

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

We are thankful that, through these past two years, we have not had any COVID outbreak within our premises, although we are well-prepared should that happen. The majority of the staff team have tested positive at some point during the pandemic through transmission in the wider community. We have been able to cope with these absences while running a full programme of counselling, groups and other activities.

CHAPLAINCY TEAM

We continue to offer support to those residents that wish to explore faith during their time on our programmes. During the past year, approximately 85% of residents who have stayed for four weeks or more took the opportunity to meet one-to-one with members of the chaplaincy team. Not all these have a declared faith, but demonstrate an openness to explore what spirituality is in order to grow a mature healthy holistic recovery.

COACH HOUSE

During the 2021-22 financial year the leasing of the business units at the Coach House on the Yeldall Manor estate has come back to being fully under Yeldall's control. Previously the site was leased to a Community Interest Company and the units sub-let to independent businesses. We currently have seven businesses operating on site and, in addition to their leases, each has signed a tenant's covenant that means that the business is committed to "giving back" to Yeldall in some way. This could be in terms of offering voluntary work placements to our residents, training for staff or residents or some other way.

VOLUNTEERS

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

Financial Review

FINANCIAL ACTIVITY

The accounts show an overall decrease in income of £17,000 from the previous year, including increases in voluntary income of £92,000, and other income of £4,000, a reduction in income from charitable activities of £95,000 (related to fewer residents funded by local authorities and lower occupancy overall), and a small reduction in investment income. The increase in expenditure of £71,000 includes: increases of £63,000 in staff costs (mainly related to the new chaplaincy department and managing the

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

Coach House internally) and £10,000 in resident costs, and reductions of £14,000 in property expenses and £12,000 in consultancy and professional fees. Other changes are detailed in note 6.

The year ended with an overall deficit of £18,000 (2021 – surplus of £69,000), which comprised deficits of £18,000 on general unrestricted funds and £41,000 in other designated funds together with surpluses of £31,000 in restricted funds and £10,000 in the capital reserve.

During the year a number of grants were received as a result of the COVID-19 pandemic. These included £12,240 from the Coronavirus Job Retention Scheme towards salaries of furloughed staff, £44,775 from the Infection Control Fund to provide support to reduce the rate of COVID-19 transmission, and £14,797 from the Adult Social Care Rapid Testing Fund to support additional rapid testing of staff and professionals.

Overall, the financial results have led to a reduction in general unrestricted reserves to £97,000 (2021 – increase to £116,000) and a reduction in total reserves to £862,000 (2021 – increase to £880,000).

FUND-RAISING

In 2021-22, voluntary income comprised 57% of total income (2020-21: 50%), including income into the Good Samaritan Fund and other restricted funds. The generosity of all of our supporters, including individuals, churches and trust funds, who give so freely from what they have, is a never-ending blessing to us. Without such support, we simply would not be able to function as we do. With the challenges of the pandemic, this has been more important than ever,

The Good Samaritan Fund remains a key funding stream for our residents, as statutory funding becomes ever harder to obtain for all but the most complex cases.

The biggest event of the year is normally our Open Day, along with quarterly celebration services, but we were again unable to hold such events over the past year. In July, we broadcast a live update with worship songs and a resident's baptism and, in December, we were able to invite a limited number of supporters and ex-residents to worship with us at a local church, which was again broadcast live and included the first graduations to be celebrated in person since March 2020.

The other event which had to be held on-line for the second year running was our *Stride for Recovery*. This lacked the momentum of the first virtual event in June 2020, but still raised over £14,000, so was well-worth doing and once again included participants from across the UK and beyond.

The trust fund-raising team comprising two part-time staff have done excellent work in communicating with grant-making trusts and foundations, who have once again been very generous in their support this year. Many trusts have donated to help us complete our COVID-related adaptations to the residents' accommodation annexe, replace rotten windows in the Lodge building and install a new extraction system in the kitchen, as well as making crucial contributions towards our Good Samaritan Fund and other on-going core costs. We really are so grateful for their vital support.

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

INVESTMENT POLICY

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

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

RESERVES POLICY

The directors have reviewed the charitable company's need for reserves in line with the guidance issued by the Charity Commission. Free reserves at March 2022 were £45,000, which equates to just under two weeks' running costs. However, this figure is after deduction of the £80,000 long-term element of the bank loan, which is repayable by monthly instalments between April 2023 and July 2026 and which is expected to be repaid from surpluses generated in future periods. Also, in the unlikely event that further funds are required, there is £14,000 in designated funds, which can be used as needed.

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

Plans for Future Periods

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

In the year ahead, we will continue to take advantage of the disruption that coronavirus has caused to rethink our programmes, strengthening and improving them to better serve our residents, and utilise our skilled and experienced staff team. We know that there will be some changes to our staff, and will use these to review our staffing to ensure it delivers the best service to our residents. We will continue to invest in our staff team to provide opportunities for staff to grow and take on new, additional responsibilities.

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

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

Structure, Governance and Management

GOVERNING DOCUMENT

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

RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

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

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

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

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

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

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

RISK MANAGEMENT

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

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

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

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

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

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

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

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

ORGANISATIONAL STRUCTURE

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

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

RELATED PARTIES

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

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

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

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

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

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

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

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

In so far as the directors are aware:

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

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

AUDITORS

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

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

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

BY ORDER OF THE BOARD



A Tower
Chair of Trustees
22 September 2022

YELDALL CHRISTIAN CENTRES

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

YELDALL CHRISTIAN CENTRES INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2022

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

YELDALL CHRISTIAN CENTRES INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2022

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

This description forms part of our auditor's report.

Use of our report

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



Bruton Charles

J C R Lawrence-Archer (Senior Statutory Auditor)

Chartered Accountant and Registered Auditors

The Coach House, Greys Green Business Centre,

Henley-on-Thames, Oxfordshire. RG9 4QG

..... 22nd September 2022

**YELDALL CHRISTIAN CENTRES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds as Restated 2021 £
Income					
<i>Donations, legacies and similar income</i>	2	456,209	332,532	788,741	696,774
<i>Investment income</i>		4	-	4	175
<i>Income from charitable activities</i>	3	499,352	60,091	559,443	681,718
<i>Other income</i>	4	34,653	-	34,653	20,895
Total Income		990,218	392,623	1,382,841	1,399,562
Expenditure					
<i>Costs of raising funds</i>	5	62,504	-	62,504	70,093
<i>Charitable activities</i>	6	1,274,384	63,917	1,338,301	1,260,021
Total Expenditure		1,336,888	63,917	1,400,805	1,330,114
Net (expenditure)/income	8	(346,670)	328,706	(17,964)	69,448
Transfers between reserves	15/16	297,273	(297,273)	-	-
Net movement in funds		(49,397)	31,433	(17,964)	69,448
Balances brought forward		839,247	40,454	879,701	810,253
Balances carried forward		789,850	71,887	861,737	879,701

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

All income and expenditure derives from continuing activities.

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

**YELDALL CHRISTIAN CENTRES
BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022	2021
		£	£
Fixed Assets			
Tangible Assets	11	730,506	668,625
Current Assets			
Debtors and prepayments	12	39,891	122,037
Cash at bank and in hand		<u>241,234</u>	<u>257,367</u>
		281,125	379,404
Creditors: Amounts falling due within one year	13	<u>(69,894)</u>	<u>(64,328)</u>
Net Current Assets		<u>211,231</u>	<u>315,076</u>
Total Assets less current liabilities		941,737	983,701
Creditors: Amounts falling due after more than one year	14	(80,000)	(104,000)
Net Assets		<u><u>861,737</u></u>	<u><u>879,701</u></u>
Capital and Reserves			
Unrestricted Funds			
General Funds	16	97,272	115,559
Designated Funds	16	14,271	55,063
Capital Funds	16	<u>678,307</u>	<u>668,625</u>
		789,850	839,247
Restricted Funds	15	<u>71,887</u>	<u>40,454</u>
		<u><u>861,737</u></u>	<u><u>879,701</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 22 September 2022 and are signed on their behalf by:



.....
A Tower (Chair of Trustees), 22 September 2022

Company Registration Number 02482048

**YELDALL CHRISTIAN CENTRES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	2022 £	2021 £
Cash flow from operating activities	24	111,321	101,377
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(111,458)	(56,878)
Receipts from sales of tangible fixed assets		-	3,000
Interest received		4	175
Net cash flow from investing activities		<u>(111,454)</u>	<u>(53,703)</u>
Cash flow from financing activities			
Repayment of bank loans		(16,000)	-
Receipts from new long term loans		-	120,000
Net cash flow from financing activities		<u>(16,000)</u>	<u>120,000</u>
Net increase in cash and cash equivalents		(16,133)	167,674
Cash and cash equivalents at 1 April 2021		257,367	89,693
Cash and cash equivalents at 31 March 2022	25	<u><u>241,234</u></u>	<u><u>257,367</u></u>

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparation

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

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

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

Income recognition policies

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

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

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

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

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

Interest receivable

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

Expenditure and irrecoverable VAT

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

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Allocation of support costs

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

Governance costs

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

Operating lease agreements

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

Pensions

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

Tax status

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

Tangible fixed assets

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

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

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

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

Impairment of fixed assets

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

Funds accounting

Funds held by the charitable company are:

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

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

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

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

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

Creditors and provisions

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

Volunteer help

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

Financial instruments

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

Going concern

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

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

	General Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	General Funds 2021	Restricted Funds 2021	Total Funds 2021 £
Individual	258,054	155,995	414,049	272,344	124,562	396,906
Church	80,376	2,587	82,963	64,422	625	65,047
Trust	57,500	133,100	190,600	70,920	56,650	127,570
Income Tax Recovery	53,186	24,041	77,227	50,532	18,660	69,192
Events	3,289	16,809	20,098	5,486	32,573	38,059
Legacies	3,804	-	3,804	-	-	-
	<u>456,209</u>	<u>332,532</u>	<u>788,741</u>	<u>463,704</u>	<u>233,070</u>	<u>696,774</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	General Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Phases 1 & 2	318,901	-	318,901	375,432	-	375,432
Phase 3	76,858	-	76,858	92,480	-	92,480
Phase 4	91,353	-	91,353	128,724	-	128,724
Grant Income	12,240	60,091	72,331	59,438	25,644	85,082
	<u>499,352</u>	<u>60,091</u>	<u>559,443</u>	<u>656,074</u>	<u>25,644</u>	<u>681,718</u>

4. OTHER INCOME

	General Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	General Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Surplus on Disposal of Fixed Assets	-	-	-	1,301	-	1,301
Rental Income & Service Charge	30,263	-	30,263	6,404	-	6,404
Estate Income	4,309	-	4,309	2,559	-	2,559
Sundry Income	81	-	81	100	10,531	10,631
	<u>34,653</u>	<u>-</u>	<u>34,653</u>	<u>10,364</u>	<u>10,531</u>	<u>20,895</u>

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

5. COSTS OF RAISING FUNDS

	Unrestricted Funds 2022 £	Unrestricted Funds as Restated 2021 £
Staff costs	43,366	44,457
Insurance	1,441	1,279
Office costs	4,826	4,454
Consultancy fees	-	7,045
Events	2,662	2,536
Newsletter	5,909	5,960
Subscriptions	4,165	4,018
Other costs	135	344
	<u>62,504</u>	<u>70,093</u>

6. CHARITABLE EXPENDITURE

	Direct costs 2022 £	Support costs 2022 £	Total Funds 2022 £	Direct costs as Restated 2021 £	Support costs 2021 £	Total Funds as Restated 2021 £
Staff costs	793,911	113,154	907,065	735,953	107,349	843,302
Resident costs	75,069	-	75,069	64,562	-	64,562
Transport	13,686	72	13,758	11,866	87	11,953
Property	161,316	131	161,447	173,883	25	173,908
Insurance	23,182	4,323	27,505	20,464	3,837	24,301
Training and recruitment	25,094	1,841	26,935	22,830	834	23,664
Office costs	21,918	4,928	26,846	22,335	4,749	27,084
Professional fees	15,117	7,756	22,873	10,392	17,818	28,210
Governance	-	3,623	3,623	-	3,372	3,372
Marketing	6,461	-	6,461	531	1,882	2,413
Depreciation	-	49,577	49,577	-	44,671	44,671
Bank charges and interest	257	3,883	4,140	168	1,673	1,841
Other costs	3,843	9,159	13,002	6,065	4,675	10,740
	<u>1,139,854</u>	<u>198,447</u>	<u>1,338,301</u>	<u>1,069,049</u>	<u>190,972</u>	<u>1,260,021</u>

Charitable expenditure includes £63,917 (2021 - £49,114) of expenditure from restricted funds.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. GOVERNANCE COSTS

	2022	2021
	£	£
Audit fees	<u>3,623</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:

	2022	2021
	£	£
Depreciation	49,577	44,672
(Profit) Loss on disposal of fixed assets	-	(1,301)
Operating Lease rentals	28,800	33,679
Audit fees	<u>3,623</u>	<u>3,372</u>

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	846,833	789,851
Social Security costs	66,569	63,006
Pension expense	30,922	29,378
Life insurance costs	6,040	5,474
Volunteer expenses	67	50
	<u>950,431</u>	<u>887,759</u>

Staff costs have been allocated as follows:

	2022	2021
	£	£
Costs of raising funds	43,366	69,117
Charitable activities (direct costs)	793,911	711,293
Charitable activities (support costs)	113,154	107,349
	<u>950,431</u>	<u>887,759</u>

The average number of staff employed during the year were:

	Total employees		Full time equivalent	
	2022	2021	2022	2021
Drug and alcohol rehabilitation	29	27	25	24
Management and administration	6	6	4	3
Fund-raising and publicity	2	1	1	1
	<u>37</u>	<u>34</u>	<u>30</u>	<u>28</u>

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

The spouse of one of the trustees was paid £25,888 during the year from her employment with the charity (2021: £25,428). And the spouse of another trustee was paid £13,085 from his part-time employment with the charity (2021: £nil). No other trustees were paid or received any other benefits from employment with the charity in the year. No trustee claimed any expenses in the year (2021: £nil). No trustees received payments for professional or other services supplied to the charity (2021: £nil).

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

10. PRIOR YEAR DISCLOSURE ADJUSTMENT

During the year it was realised that an adjustment was required to the allocation of Staff costs in the prior year figures. This required a reduction of £24,660 in Staff Costs allocated to Cost of Raising Funds and a corresponding increase in those allocated to Direct Costs. Prior year figures in the Statement of Financial Activities and notes 5 and 6 have been restated to include these adjustments. No changes were required to the prior year Balance Sheet.

11. TANGIBLE FIXED ASSETS

	Freehold buildings	Motor vehicles	Plant, machinery & fittings	Total
<i>Cost or valuation</i>	£	£	£	£
At 1 April 2021	513,356	33,500	859,571	1,406,427
Additions	-	-	111,458	111,458
Disposals	-	-	-	-
At 31 March 2022	<u>513,356</u>	<u>33,500</u>	<u>971,029</u>	<u>1,517,885</u>
 <i>Depreciation</i>				
At 1 April 2021	90,257	20,195	627,350	737,802
Charge for the year	9,393	3,326	36,858	49,577
Disposals	-	-	-	-
At 31 March 2022	<u>99,650</u>	<u>23,521</u>	<u>664,208</u>	<u>787,379</u>
 <i>Net Book Value</i>				
At 31 March 2022	<u>413,706</u>	<u>9,979</u>	<u>306,821</u>	<u>730,506</u>
At 31 March 2021	<u>423,099</u>	<u>13,305</u>	<u>232,221</u>	<u>668,625</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 2022**

12. DEBTORS

	2022	2021
	£	£
Trade debtors	12,205	24,437
Other debtors	1,500	5,188
Prepayments	20,931	22,504
Income Tax recoverable	5,255	69,908
	<u>39,891</u>	<u>122,037</u>

13. CREDITORS: Amounts falling due within one year

	2022	2021
	£	£
Bank loan	24,000	16,000
Trade creditors	12,550	9,606
Taxes and Social Security	17,424	17,916
Accruals and deferred income	8,415	13,237
Other creditors	7,505	7,569
	<u>69,894</u>	<u>64,328</u>

Within other creditors is an amount of £6,028 (2021 - £6,433) which was due on pension contributions at the year end.

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

	2022	2021
	£	£
Bank loan	<u>80,000</u>	<u>104,000</u>
	<u>80,000</u>	<u>104,000</u>

Bank loans are repayable as follows:

	2022	2021
	£	£
Between one and two years	24,000	24,000
Between two and five years	56,000	72,000
Over five years	-	8,000
	<u>80,000</u>	<u>104,000</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 2.9%. The loan is secured by fixed and floating charges on the Freehold Properties, Plant and Machinery, all book debts and all other debts, created on 7th December 2020, by Lloyds Bank PLC.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. RESTRICTED FUNDS

	Balance at 1 April 2021	Income	Expenditure	General Transfers	Balance at 31 March 2022
	£	£	£	£	£
Capital Developments Fund	30,195	39,852	(1,291)	(8,240)	60,516
Non-Residential Housing	2,044	1,375	(2,000)	-	1,419
Good Samaritan Fund	-	270,577	-	(269,400)	1,177
Residents' Activities	-	6,278	(3,362)	(2,916)	-
Manor Projects	8,215	10,200	(6,735)	(6,717)	4,963
Adult Social Care Rapid Testing	-	14,797	(14,797)	-	-
Infection Control Funds	-	45,294	(35,294)	(10,000)	-
Residents' Training	-	4,250	(438)	-	3,812
	<u>40,454</u>	<u>392,623</u>	<u>(63,917)</u>	<u>(297,273)</u>	<u>71,887</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 (previously Residents' Development) – Beneficial equipment, facilities or activities for residents at Yeldall Manor

Manor Projects – For smaller capital items at Yeldall Manor

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

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

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

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

16. UNRESTRICTED FUNDS

	Balance at 1 April 2021 £	Income £	Expenditure £	General Transfers £	Balance at 31 March 2022 £
Designated funds					
Manor Christmas	263	1,633	(948)	(630)	318
Ball Legacy	11,900	12,500	(10,447)	-	13,953
One-off Expenses	38,000	-	-	(38,000)	-
Greenshoots Licence	4,900	-	(4,900)	-	-
	<u>55,063</u>	<u>14,133</u>	<u>(16,295)</u>	<u>(38,630)</u>	<u>14,271</u>
Capital Fund - Fixed Assets	668,625	-	(46,558)	56,240	678,307
General unrestricted funds	115,559	976,085	(1,274,035)	279,663	97,272
	<u>839,247</u>	<u>990,218</u>	<u>(1,336,888)</u>	<u>297,273</u>	<u>789,850</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

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible assets £	Current assets/ (liabilities) £	Long Term liabilities £	Total £
Restricted reserves	-	71,887	-	71,887
Designated reserves	-	14,271	-	14,271
Capital reserves	678,307	-	-	678,307
General unrestricted reserves	52,199	125,073	(80,000)	97,272
	<u>730,506</u>	<u>211,231</u>	<u>(80,000)</u>	<u>861,737</u>

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

18. MOVEMENT OF FUNDS

	Unrestricted Reserves			Restricted	Total
	General	Designated	Capital	Reserve	
	£	£	£	£	£
Balance at 1 April 2021	115,559	55,063	668,625	40,454	879,701
Income	976,085	14,133	-	392,623	1,382,841
Expenditure	(1,274,035)	(16,295)	(46,558)	(63,917)	(1,400,805)
General Transfers	279,663	(38,630)	56,240	(297,273)	-
Balance at 31 March 2022	97,272	14,271	678,307	71,887	861,737

19. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments at 31 March 2022 (2021: £52,992 relating to the upgrade of the annexe). There were no contingent liabilities at 31 March 2022 (2021: £Nil)

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

20. OPERATING LEASE COMMITMENTS

Financial commitments at 31st March 2022 on the three leased Move-on properties which are held on yearly leases were £12,200 (2021 – four properties £16,400).

21. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were twelve members at 31 March 2022 (2021: thirteen).

22. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

23. RELATED PARTY TRANSACTIONS

During the year payments were made to two connected persons.

The wife of Mr A Tower was employed as Medication Administrator and received a salary of £25,888 (2021: £25,428) for her work.

Also, the husband of Mrs R Hayward was employed from 1 April 2021 on a part-time basis as a Discipleship worker and received a salary of £13,085 (2021: £nil) for his work.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

24. CASH GENERATED FROM OPERATIONS

	2022	2021
	£	£
Net movement in funds	(17,964)	69,448
Adjustments for:		
Interest receivable	(4)	(175)
Depreciation of tangible fixed assets	49,577	44,672
(Profit)/loss on disposal of tangible fixed assets	-	(1,301)
Movements in working capital:		
Decrease/(increase) in debtors	82,146	(12,339)
Increase/(decrease) in creditors	(2,434)	1,072
Net cash flow from operating activities	<u>111,321</u>	<u>101,377</u>

25. ANALYSIS OF CHANGES IN NET FUNDS

	Balance at 1 April 2021	Cash flows	Balance at 31 March 2022
	£	£	£
Cash at bank and in hand	257,367	(16,133)	241,234
Bank loan	(120,000)	16,000	(104,000)
	<u>137,367</u>	<u>(133)</u>	<u>137,234</u>

