



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

Yeldall Christian Centres

A company limited by guarantee

Company Registration Number: 02482048

Charity Number: 1000038

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YELDALL CHRISTIAN CENTRES COMPANY INFORMATION

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

Reference and Administrative Information:

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

Board of Trustees:

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

Company Secretary:

Mrs S Hedger

Senior Leadership Team:

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

Auditors:

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

Bankers:

Lloyds Bank plc
 High Street
 BRACKNELL
 RG12 1BT

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

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

Improved financial reserves have allowed some stability and investment.

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

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

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



Alan Tower
Chair of Trustees
Yeldall Christian Centres

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

Our Aims and Objectives

PURPOSES AND AIMS

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

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

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

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

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

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

ENSURING OUR WORK DELIVERS OUR AIMS

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

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

THE FOCUS OF OUR WORK

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

YELDALL STRATEGIC APPROACH AND METHODOLOGY

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

Strategic Approach

1. Holistic Treatment Model

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

2. Individualised Treatment Plans

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

Key Strategies

1. Comprehensive Assessment and Diagnosis

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

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

2. Integrated Treatment Services

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

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

3. Family and Community Involvement

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

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

4. Aftercare and Relapse Prevention

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

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

Methodologies

1. Evidence-Based Practices

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

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

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

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

2. Multidisciplinary Team Approach

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

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

Innovative Practices

1. Mindfulness and Stress Reduction Techniques

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

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

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

2. Nutritional and Lifestyle Interventions

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

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

3. Peer Support enhanced culture

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

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

Our Activities

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

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

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

Benefits to the Individual:

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

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

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

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

Benefits to the Community:

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

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

Cost-benefit Analysis:

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

DETOXIFICATION PROGRAMME

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

PHASE 1: GROUNDING

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

This Phase includes:

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

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

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

PHASE 2: GROWTH

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

This Phase includes:

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

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

Resettlement 1: APPLICATION

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

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

This Phase includes:

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

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

Resettlement 2: REINTEGRATION

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

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

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

COMMUNITY SUPPORT

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

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

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

ESTHERLINE

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

CHAPLAINCY TEAM

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

COACH HOUSE

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

VOLUNTEERS

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

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

Financial Review

FINANCIAL ACTIVITY

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

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

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

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

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

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

FUND-RAISING

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

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

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

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

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

INVESTMENT POLICY

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

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

RESERVES POLICY

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

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

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Plans for Future Periods

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

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

1. Holistic Healthcare and treatment Programmes

Rationale: Addressing the mind, body, emotion, and spirit is crucial for comprehensive recovery, promoting overall well-being and resilience.

Plan:

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

Hoped-for Benefits:

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

2. Community-Based Recovery Initiatives

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

Plan:

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

Hoped-for Benefits:

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

Conclusion

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

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

Structure, Governance and Management

GOVERNING DOCUMENT

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

RECRUITMENT, APPOINTMENT, INDUCTION AND TRAINING OF TRUSTEES

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

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

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

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

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

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

RISK MANAGEMENT

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

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

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

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

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

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

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

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

ORGANISATIONAL STRUCTURE

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

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

RELATED PARTIES

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

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

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

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

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

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

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

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

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

In so far as the directors are aware:

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

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

AUDITORS

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

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

Yeldall Manor
Bear Lane
Hare Hatch
Reading
Berkshire
RG10 9XR

BY ORDER OF THE BOARD



A Tower
Chair of Trustees
.....²⁶..... September 2024

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

Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

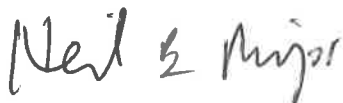
Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

This description forms part of our auditor's report.

Use of our report

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



Bruton Charles

Neil Major (Senior Statutory Auditor)

Chartered Accountant and Registered Auditors

The Coach House, Greys Green Business Centre,

Henley-on-Thames, Oxfordshire. RG9 4QG

26th

September 2024

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

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

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

All income and expenditure derives from continuing activities.

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

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

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	10		708,073		713,202
Current Assets					
Debtors and prepayments	11	71,386		77,858	
Cash at bank and in hand		453,953		256,456	
		<u>525,339</u>		<u>334,314</u>	
Creditors: Amounts falling due within one year	12	<u>(117,421)</u>		<u>(67,633)</u>	
Net Current Assets			<u>407,918</u>		<u>266,681</u>
Total Assets less current liabilities			1,115,991		979,883
Creditors: Amounts falling due after more than one year	13		-		(56,000)
Net Assets			<u>1,115,991</u>		<u>923,883</u>
Capital and Reserves					
Unrestricted Funds					
General Funds	15		170,256		125,611
Designated Funds	15		119,247		35,475
Capital Funds	15		<u>654,569</u>		<u>659,851</u>
			944,072		820,937
Restricted Funds	14		<u>171,919</u>		<u>102,946</u>
			<u>1,115,991</u>		<u>923,883</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 26 to 38 form part of these financial statements.

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



.....
A Tower (Chair of Trustees), 26 September 2024

Company Registration Number 02482048

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

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

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparation

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

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

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

Income recognition policies

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

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

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

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

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

Interest receivable

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

Expenditure and irrecoverable VAT

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

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Allocation of support costs

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

Governance costs

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

Operating lease agreements

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

Pensions

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

Tax status

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

Tangible fixed assets

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

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

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

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Impairment of fixed assets

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

Funds accounting

Funds held by the charitable company are:

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

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

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

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

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

Creditors and provisions

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

Volunteer help

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

Financial instruments

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

Going concern

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

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

2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

4. OTHER INCOME

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

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

5. COSTS OF RAISING FUNDS

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

6. CHARITABLE EXPENDITURE

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

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

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

7. GOVERNANCE COSTS

	2024	2023
	£	£
Audit fees	<u>3,623</u>	<u>3,623</u>

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

8. NET INCOME FOR THE YEAR

This is stated after charging:

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

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

9. STAFF COSTS

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

Staff costs have been allocated as follows:

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

The average number of staff employed during the year were:

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

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

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

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

10. TANGIBLE FIXED ASSETS

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

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

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

11. DEBTORS

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

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

12. CREDITORS: Amounts falling due within one year

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

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

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

	2024	2023
	£	£
Bank loan	<u>-</u>	<u>56,000</u>
	<u>-</u>	<u>56,000</u>

Bank loans are repayable as follows:

	2024	2023
	£	£
Between one and two years	-	24,000
Between two and five years	-	32,000
	<u>-</u>	<u>56,000</u>

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

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

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

14. RESTRICTED FUNDS

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

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

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

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

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

Manor Projects – For smaller capital items at Yeldall Manor

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

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

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

15. UNRESTRICTED FUNDS

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

Manor Christmas – Funds used in connection with Christmas activities

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

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

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

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

17. MOVEMENT OF FUNDS

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

18. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

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

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

19. OPERATING LEASE COMMITMENTS

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

20. COMPANY LIMITED BY GUARANTEE

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

21. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

22. RELATED PARTY TRANSACTIONS

During the year payments were made to two connected persons.

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

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

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

23. CASH GENERATED FROM OPERATIONS

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

24. ANALYSIS OF CHANGES IN NET FUNDS

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