



***Report and Financial Statements
for the year ended 31st March 2025***

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 2025.

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
Rev D Walker (from June 2025)	Ms H Yoder

Company Secretary: Mrs S Hedger

Senior Leadership Team (to March 2025):

Mr S Mansour	Chief Executive
Mr R Beese	Director of Operations (from October 2024)
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	Programme Manager and CQC 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

Strategic Team (from April 2025):

Mr S Mansour	Chief Executive
Mr R Beese	Director of Operations
Mrs N Bradley	Finance Manager
Dr S Crewe	HR Officer
Mrs S Hedger	Administration and Supporter Relations 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 2025

The year in view for this report has been one of a renewed and well-resourced staff team, particularly with the addition of a Director of Operations and a dedicated Human Resources Officer. This has led to a new Strategic Team to guide future direction, and revised responsibilities for supervision and other developing HR policies and practices.

The investment in our staff team is reflected in these accounts, and income continues to be healthy through funding from local council drug and alcohol teams to resource resident occupancy levels.

Overall residency levels to make best use of the 21 main house beds and 13 Lodge beds continues to be a challenge with lead-in times for admissions, increasingly complicated dual-diagnosis candidates, and the progress through the programme and resulting retention. A new resource of a flat within the main house has been developed during the year.

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.

We continue to give thanks to God for His leading and provision as we look ahead to resolving challenges as they emerge.



Alan Tower
Chair of Trustees
Yeldall Christian Centres

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 / 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 2025

THE FOCUS OF OUR WORK

Our main objective for the year continued to be the provision of rehabilitation and recovery support housing / 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.

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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 focused 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.

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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 recovery 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 2024-25, 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".

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

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Benefits to the Community:

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

- Reduced crime rates: Successful rehabilitation 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.

PRE-ADMISSION SUPPORT

We support potential clients and their families in their pre-admission preparation including advice on detoxification and other relevant services.

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
- 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

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

- Recreation opportunities e.g., swimming, football, gym, shopping
- Optional twelve-step groups and groups exploring creative arts, mindfulness, and fitness.

Of those who started Phase 1 between 1st April 2024 and 31st March 2025, 84% successfully completed the full twelve weeks.

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 2024-25 financial year, 61% have either completed the 24-week two phases or are still resident at the time of writing (2023-24: 57%). The average occupancy across Phases 1 and 2 during the year was 17.95 residents; the highest in recent years (2023-24: 16.72).

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 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.

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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

Of those who began the Resettlement 1 programme in the year 2024-25, 75% successfully completed it. The average occupancy during the year was 9.19 residents (2023-24: 8.74).

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 for men leaving residential treatment services such as Yeldall Manor.

During the 2024-5 financial year, the four beds available off-site saw an average occupancy of 3.5 (2023-24: 1.7).

POST-RESIDENTIAL SUPPORT

When residents graduate Yeldall accommodation, they very much remain part of the 'family'. There are both formal and informal opportunities for them to engage with staff and residents throughout the year, as well as to request additional help and support if it is needed.

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MYTRIBE (Family support)

Since the first Family Day in August 2024, Yeldall Manor staff and volunteers have continued to invest time and energy into creating space for loved ones to receive support in their own path of healing from the impact of addiction.

The MyTribe support group runs twice a month and is much welcomed by the members as a confidential and safe space to share experiences, provide hope and discuss the common themes that arise when loving someone who has been in addiction. It is a unique offer of support, in that loved ones can not only listen to and discuss their own experiences, but they are also welcomed into the Yeldall 'family' community, connecting from all over the country. An invitation-only WhatsApp group is also available, in which members can share daily encouragement, support and kindness to one another.

We are very grateful to the Yeldall team and volunteers for their commitment to MyTribe and their continued time, passion and dedication to providing this support.

CHAPLAINCY

Throughout the past year, the chaplaincy team has continued to offer sensitive, confidential support to residents wishing to explore matters of faith and spirituality during their recovery journey. A significant number of individuals—whether from Christian backgrounds, other faith traditions, or no declared belief—engaged in one-to-one conversations with the chaplaincy team. These meetings helped each man to explore what faith could mean for him and, where there was interest, to explore Gospel themes for himself, as well as fostering reflection, emotional wellbeing, and a deeper understanding of holistic recovery.

Residents also participated in a range of both whole-house and optional meetings. These included weekly church visits and in-house Christian services, reflective 'Encounter' evenings, faith exploration, Bible discussions and faith-based courses. These offerings are always delivered with respect for individual autonomy and in the spirit of providing safe space for personal exploration.

Chaplaincy remains committed to honouring the diverse spiritual needs within our community. Rooted in the saving grace of Jesus, we seek to contribute to an inclusive environment where faith in Him is recognised as a key pathway toward healing, restoration and transformation.

COACH HOUSE

The Coach House buildings on the perimeter of the Yeldall Manor grounds house nine business units which are home to various artists and makers and other trades and services, plus a couple of rented storage spaces. In addition to the rental income, which benefits Yeldall, many businesses have "given back" to Yeldall in some way over the past year including participating in creative groups for residents. The artists and makers also attract local supporters, including a few hundred people who attended two 'open studio' events during the year.

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

VOLUNTEERS

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

Financial Review

FINANCIAL ACTIVITY

The previous year 2023-24 saw income from funded residents (funded by substance misuse teams or sometimes privately) increase after many years of decline, and 2024-25 showed a continued increase. The accounts for this year therefore show an overall increase in income of £123,000 from the previous year, including increases in income from charitable activities (fees received for funded residents) of £195,000 and investment income of £8,000, alongside a reduction of £80,000 in voluntary income and no significant change in other income.

The year ended with an overall surplus of £189,000 (2024 – £192,000), which comprised surpluses of £129,000 in general unrestricted funds and £100,000 in designated funds, together with reductions of £12,000 in restricted funds and £28,000 in the capital reserve.

Overall, the financial results have led to an increase in general unrestricted reserves to £299,000 (2024 – £170,000) and an increase in total reserves to £1,305,000 (2024 – £1,116,000).

The increase in charitable expenditure of £128,000 includes increases of £67,000 in staff costs, £18,000 in property costs and £16,000 in resident costs. Other changes are detailed in note 6.

FUND-RAISING

In 2024-25, £690,900 was received in voluntary income (2023-24: £771,479) comprising 43% of total income (2023-24: 52%). The generosity of all 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.

We have continued to hold regular 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 in recent times, and are much enjoyed by those who attend.

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 contributed 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. Based on the potential loss or reduction of one or two of Yeldall's varied 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 six to eight weeks' expenditure. For the year 2025-26, this is budgeted at £182,000 - £242,000.

Free reserves at March 2025 were £251,000 (2024: £117,000), which is just above the suggested range. In the event that further funds are required, there is £219,000 in designated funds (2024: £119,000), which can be used as needed. In addition, should an unprecedented combination of loss of income streams occur (which directors deem to be very low risk), 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.

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

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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

3. Strengthen Move-on Housing Provision

Rationale: Ensuring that appropriate move-on options are available to as many residents as possible when they complete our services

Plan:

- **Partnership Working:** Continue to develop partnerships in the local area as well as in different regions
- **Consider increasing Yeldall's move-on capacity:** Look into opportunities to expand the current move-on capacity

Hoped-for Benefits:

- Ensuring the provision of stable, supported accommodation for men who have completed our one-year addiction recovery programme
- Consequent reduction in relapse rates, increase in men securing employment / training, and more long-term stability

Conclusion

Implementing these innovative plans will significantly enhance our addiction recovery 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 of long-term success and a brighter future.

YELDALL CHRISTIAN CENTRES

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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 the 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 signposted to trustee guidance from the Charity Commission and NCVO, and will 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 Reverend David Walker is thus retiring and submitting himself for re-election. The Articles of Association also require that a third of the other directors shall retire at every Annual General Meeting. Mr Peter Emms, Mr James Herring and Mr Roger Howard 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 2025

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 actively to 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

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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 ten members of the Board from a variety of professional backgrounds relevant to the work of the charity. The Chief Executive, Director of Operations 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 rests with the Chief Executive, Director of Operations and other senior leaders. The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met, and the Director of Operations has responsibility for the day-to-day operational management of the Centre. Other senior leaders and managers have 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 the Office for Health Improvement and Disparities.

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 Yeldall's own Good Samaritan Fund accounting for about 40% of placements where local authority funding or private funding is not available. In many cases we are able to apply for enhanced housing benefit to cover the housing aspects of residents' stay at Yeldall Manor.

Yeldall is part of various networks relevant to our charitable status and work. These include Choices, Recovery Group UK, International Substance Abuse and Addiction Coalition (ISAAC), the Evangelical Alliance (EA) and the Association of Christian Counsellors (ACC). We are also part of the All-Party Parliamentary Group on Drugs, Alcohol and Justice, and two service provider subgroups working with the Office for Health Improvement and Disparities.

YELDALL CHRISTIAN CENTRES TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

As mentioned elsewhere, Yeldall Manor also has links with many local churches that provide us with financial, prayer or practical support, and offer vital pastoral/spiritual support for our residents and former residents. 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 2025

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
...28... September 2025

YELDALL CHRISTIAN CENTRES INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of Yeldall Christian Centres ('the charitable company') for the year ended 31 March 2025 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 2025 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 2025

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 2025

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

.....25th..... September 2025

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

**YELDALL CHRISTIAN CENTRES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income					
<i>Donations, legacies and similar income</i>	2	432,066	258,834	690,900	771,479
<i>Investment income</i>		14,798	-	14,798	6,375
<i>Income from charitable activities</i>	3	836,884	-	836,884	641,750
<i>Other income</i>	4	67,051	-	67,051	66,601
Total Income		1,350,799	258,834	1,609,633	1,486,205
Expenditure					
<i>Costs of raising funds</i>	5	74,944	-	74,944	76,148
<i>Charitable activities</i>	6	1,305,353	40,582	1,345,935	1,217,949
Total Expenditure		1,380,297	40,582	1,420,879	1,294,097
Net (expenditure)/income	8	(29,498)	218,252	188,754	192,108
Transfers between reserves	14/15	230,627	(230,627)	-	-
Net movement in funds		201,129	(12,375)	188,754	192,108
Balances brought forward		944,072	171,919	1,115,991	923,883
Balances carried forward		1,145,201	159,544	1,304,745	1,115,991

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 2025**

	Note	2025	2024
		£	£
Fixed Assets			
Tangible Assets	10	674,414	708,073
Current Assets			
Debtors and prepayments	11	103,735	71,386
Cash at bank and in hand		<u>589,827</u>	<u>453,953</u>
		693,562	525,339
Creditors: Amounts falling due within one year			
	12	<u>(63,231)</u>	(117,421)
Net Current Assets		630,331	407,918
Net Assets		<u>1,304,745</u>	<u>1,115,991</u>
Capital and Reserves			
Unrestricted Funds			
General Funds	14	299,323	170,256
Designated Funds	14	218,813	119,247
Capital Funds	14	<u>627,065</u>	<u>654,569</u>
		1,145,201	944,072
Restricted Funds	13	<u>159,544</u>	<u>171,919</u>
		<u>1,304,745</u>	<u>1,115,991</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 2025 and are signed on their behalf by:



.....
A Tower (Chair of Trustees), 28 September 2025

Company Registration Number 02482048

**YELDALL CHRISTIAN CENTRES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
Cash flow from operating activities	22	186,552	280,784
Cash flow from investing activities			
Payments to acquire tangible fixed assets		(25,976)	(49,162)
Interest received		14,798	6,375
Net cash flow from investing activities		<u>(11,178)</u>	<u>(42,787)</u>
Cash flow from financing activities			
Repayment of bank loans		(39,500)	(40,500)
Net cash flow from financing activities		<u>(39,500)</u>	<u>(40,500)</u>
Net increase in cash and cash equivalents		135,874	197,497
Cash and cash equivalents at 1 April 2024		453,953	256,456
Cash and cash equivalents at 31 March 2025	23	<u><u>589,827</u></u>	<u><u>453,953</u></u>

YELDALL CHRISTIAN CENTRES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 published October 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 2025

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 2025

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 2025

2. INCOME FROM DONATIONS, LEGACIES AND SIMILAR INCOME

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	General Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Individual	227,950	93,033	320,983	277,240	167,031	444,271
Church	76,050	601	76,651	60,401	53,909	114,310
Trust	49,684	130,750	180,434	16,630	86,480	103,110
Income Tax Recovery	37,867	19,375	57,242	43,534	27,725	71,259
Events	5,765	15,075	20,840	6,623	14,906	21,529
Legacies	34,750	-	34,750	12,000	5,000	17,000
	<u>432,066</u>	<u>258,834</u>	<u>690,900</u>	<u>416,428</u>	<u>355,051</u>	<u>771,479</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	General Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Phases 1 & 2	653,405	-	653,405	510,386	-	510,386
Phase 3	124,778	-	124,778	111,603	-	111,603
Phase 4	58,701	-	58,701	19,761	-	19,761
	<u>836,884</u>	<u>-</u>	<u>836,884</u>	<u>641,750</u>	<u>-</u>	<u>641,750</u>

4. OTHER INCOME

	General Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	General Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Rental Income & Service Charge	61,037	-	61,037	60,194	-	60,194
Estate Income	4,535	-	4,535	1,689	-	1,689
Sundry Income	1,479	-	1,479	3,398	1,320	4,718
	<u>67,051</u>	<u>-</u>	<u>67,051</u>	<u>65,281</u>	<u>1,320</u>	<u>66,601</u>

YELDALL CHRISTIAN CENTRES NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5. COSTS OF RAISING FUNDS

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Staff costs	31,538	32,917
Insurance	2,116	2,018
Office costs	3,378	2,613
Consultancy fees	21,738	20,280
Events	6,348	5,398
Newsletter	4,974	7,731
Subscriptions	4,541	4,872
Other costs	311	319
	<u>74,944</u>	<u>76,148</u>

6. CHARITABLE EXPENDITURE

	Direct costs 2025 £	Support costs 2025 £	Total Funds 2025 £	Direct costs 2024 £	Support costs 2024 £	Total Funds 2024 £
Staff costs	724,592	151,835	876,427	643,699	165,260	808,959
Resident costs	110,112	10	110,122	93,699	-	93,699
Transport	17,077	294	17,371	13,789	30	13,819
Property	157,691	238	157,929	139,414	40	139,454
Insurance	33,536	6,349	39,885	32,390	6,054	38,444
Training and recruitment	19,014	1,972	20,986	15,207	1,181	16,388
Office costs	16,676	4,593	21,269	13,745	6,041	19,786
Professional fees	3,774	12,768	16,542	1,417	10,094	11,511
Governance	-	3,623	3,623	-	3,623	3,623
Marketing	5,445	-	5,445	2,801	-	2,801
Depreciation and loss on disposal	-	59,635	59,635	-	54,291	54,291
Bank charges and interest	-	2,734	2,734	-	6,760	6,760
Other costs	8,547	5,420	13,967	2,873	5,541	8,414
	<u>1,096,464</u>	<u>249,471</u>	<u>1,345,935</u>	<u>959,034</u>	<u>258,915</u>	<u>1,217,949</u>

Charitable expenditure includes £40,582 (2024 - £20,215) of expenditure from restricted funds.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. GOVERNANCE COSTS

	2025	2024
	£	£
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:

	2025	2024
	£	£
Depreciation	59,635	53,840
Loss on disposal of fixed assets	-	451
Audit fees	<u>3,623</u>	<u>3,623</u>

YELDALL CHRISTIAN CENTRES NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	807,193	751,614
Social Security costs	64,675	57,016
Pension expense	30,092	27,563
Life insurance costs	6,005	5,683
	<u>907,965</u>	<u>841,876</u>

Staff costs have been allocated as follows:

	2025	2024
	£	£
Costs of raising funds	31,538	32,917
Charitable activities (direct costs)	724,592	643,699
Charitable activities (support costs)	151,835	165,260
	<u>907,965</u>	<u>841,876</u>

The average number of staff employed during the year were:

	Total employees		Full time equivalent	
	2025	2024	2025	2024
Drug and alcohol rehabilitation	27	24	21	19
Management and administration	6	6	4	4
Fund-raising and publicity	1	1	1	1
	<u>34</u>	<u>31</u>	<u>26</u>	<u>24</u>

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

The spouse of one of the trustees was employed by the charity until December 2024 and received £20,430 from her employment (2024: £25,773). And the spouse of another trustee was employed until July 2024 and received £2,475 from his part-time employment with the charity (2024: £8,831). 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 (2024: £nil). No trustees received payments for professional or other services supplied to the charity (2024: £nil).

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. TANGIBLE FIXED ASSETS

	Freehold buildings	Motor vehicles	Plant, machinery & fittings	Total
<i>Cost or valuation</i>	£	£	£	£
At 1 April 2024	513,356	29,000	1,054,490	1,596,846
Additions	-	14,700	11,276	25,976
Disposals	-	-	(53,900)	(53,900)
At 31 March 2025	<u>513,356</u>	<u>43,700</u>	<u>1,011,866</u>	<u>1,568,922</u>
<i>Depreciation</i>				
At 1 April 2024	118,436	23,724	746,613	888,773
Charge for the year	9,393	4,994	45,248	59,635
Disposals	-	-	(53,900)	(53,900)
At 31 March 2025	<u>127,829</u>	<u>28,718</u>	<u>737,961</u>	<u>894,508</u>
<i>Net Book Value</i>				
At 31 March 2025	<u>385,527</u>	<u>14,982</u>	<u>273,905</u>	<u>674,414</u>
At 31 March 2024	<u>394,920</u>	<u>5,276</u>	<u>307,877</u>	<u>708,073</u>

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

The freehold properties were given an insurance valuation of just under £13m at the last renewal date.

11. DEBTORS

	2025	2024
	£	£
Trade debtors	51,706	47,026
Prepayments	44,802	20,310
Income Tax recoverable	7,227	4,050
	<u>103,735</u>	<u>71,386</u>

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12. CREDITORS: Amounts falling due within one year

	2025	2024
	£	£
Bank loan	-	39,500
Trade creditors	18,823	18,030
Taxes and Social Security	16,332	14,683
Accruals and deferred income	26,573	42,968
Other creditors	1,503	2,240
	<u>63,231</u>	<u>117,421</u>

Within other creditors is an amount of £nil (2024 - £nil) which was due on pension contributions at the year end.

The bank loan was 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 was then repayable by monthly instalments over 5 years to July 2026. Interest was charged at 2.8% above the Bank of England base rate. The loan was 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. The loan was repaid on 8 August 2024.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13. RESTRICTED FUNDS

	Balance at 1 April 2024	Income	Expenditure	General Transfers	Balance at 31 March 2025
	£	£	£	£	£
Capital Developments Fund	80,275	27,390	(13,025)	(9,099)	85,541
Non-Residential Housing	3,518	1,350	(1,029)	-	3,839
Good Samaritan Fund	67,921	177,371	-	(188,471)	56,821
Residents' Activities	25	12,550	(6,718)	(5,857)	-
Manor Projects	18,398	21,610	(11,230)	(17,200)	11,578
Residents' Training	1,782	50	(595)	-	1,237
Staff Training and Salary Costs	-	18,513	(7,985)	(10,000)	528
	<u>171,919</u>	<u>258,834</u>	<u>(40,582)</u>	<u>(230,627)</u>	<u>159,544</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 2025**

14. UNRESTRICTED FUNDS

	Balance at 1 April 2024 £	Income £	Expenditure £	General Transfers £	Balance at 31 March 2025 £
Designated funds					
Manor Christmas	-	1,202	(1,202)	-	-
General Contingency Fund	32,747	-	(434)	100,000	132,313
Building Contingency Fund	86,500	-	-	-	86,500
	119,247	1,202	(1,636)	100,000	218,813
Capital Fund - Fixed Assets	654,569	-	(53,481)	25,977	627,065
General unrestricted funds	170,256	1,349,597	(1,325,180)	104,650	299,323
	944,072	1,350,799	(1,380,297)	230,627	1,145,201

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible assets £	Current assets/ (liabilities) £	Total £
Restricted reserves	-	159,544	159,544
Designated reserves	-	218,813	218,813
Capital reserves	627,065	-	627,065
General unrestricted reserves	47,349	251,974	299,323
	674,414	630,331	1,304,745

YELDALL CHRISTIAN CENTRES NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT OF FUNDS

	Unrestricted Reserves			Restricted	Total
	General	Designated	Capital	Reserve	
	£	£	£	£	£
Balance at 1 April 2024	170,256	119,247	654,569	171,919	1,115,991
Income	1,349,597	1,202	-	258,834	1,609,633
Expenditure	(1,325,180)	(1,636)	(53,481)	(40,582)	(1,420,879)
General Transfers	104,650	100,000	25,977	(230,627)	-
Balance at 31 March 2025	299,323	218,813	627,065	159,544	1,304,745

17. CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES

There were no capital commitments at 31 March 2025 (2024: £Nil). There were no contingent liabilities at 31 March 2025 (2024: £Nil)

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

18. OPERATING LEASE COMMITMENTS

There were no financial commitments at 31st March 2025 (2024 – £nil).

19. COMPANY LIMITED BY GUARANTEE

The charitable company is incorporated under the Companies Act 1985 as a company limited by guarantee and without a share capital. There were twelve members at 31 March 2025 (2024: twelve).

20. ULTIMATE CONTROLLING PARTY

There is no ultimate controlling party.

21. RELATED PARTY TRANSACTIONS

During the year payments were made to two connected persons.

The wife of Mr A Tower was employed as Healthcare Coordinator until December 2024 and received a salary of £20,430 (2024: £25,773) for her work.

Also, the husband of Mrs R Hayward was employed on a part-time basis as a Discipleship worker until July 2024 and received a salary of £2,475 (2024: £8,831) for his work.

**YELDALL CHRISTIAN CENTRES
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

22. CASH GENERATED FROM OPERATIONS

	2025	2024
	£	£
Net movement in funds	188,754	192,108
Adjustments for:		
Interest receivable	(14,798)	(6,375)
Depreciation of tangible fixed assets	59,635	53,840
Loss on disposal of tangible fixed assets	-	451
Movements in working capital:		
Decrease/(increase) in debtors	(32,349)	6,472
Increase/(decrease) in creditors	(14,690)	34,288
Net cash flow from operating activities	<u>186,552</u>	<u>280,784</u>

23. ANALYSIS OF CHANGES IN NET FUNDS

	Balance at 1 April 2024 £	Cash flows £	Balance at 31 March 2025 £
Cash at bank and in hand	453,953	135,874	589,827
Bank loan	(39,500)	39,500	-
	<u>414,453</u>	<u>175,374</u>	<u>589,827</u>