

Registered number: 02802742
Charity number: 1020095

HEBRON TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HEBRON TRUST
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Nikolas Vladimir Vitkovitch, Chairperson Hilary Mavis Jarrett, Deputy Chairperson Stephen Charles Whitby, Treasurer Dorothy Susan Potter Harold Norman Lippett Reverend Patrick Glen Jordan (resigned 25 May 2021) Nigel Mark Chapman Kerry Anne Brighouse (appointed 30 November 2020)
Company registered number	02802742
Charity registered number	1020095
Registered office	10-12 Stanley Avenue Thorpe Hamlet Norwich Norfolk NR7 0BE
Company secretary	Hilary Mavis Jarrett
Accountants	MA Partners LLP 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Natwest Bank PLC 45-51 London Street Norwich Norfolk NR2 1HX Lloyds TSB Bank PLC 16 Gentlemen's Walk Norwich Norfolk NR2 1LZ
Solicitors	Howes Percival The Guildyard 51 Colegate Norwich Norfolk NR3 1DD

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Medical Adviser	Dr R P Hampsheir Thorpewood Surgery Woodside Road Norwich Norfolk NR7 9QL
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HEBRON TRUST
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1 Vision, Strategy, Purposes and Aims

Vision

Women, once dominated by their addictions, now enjoying independence and unconditional support in a society where the systemic problems which contribute to addiction are addressed.

Mission

Hebron Trust has these Objects set out in the company's memorandum of association:

- 1 The relief of persons who are in conditions of need hardship or distress or who are sick in particular to aid and assist persons suffering from addiction or compulsion to be freed from such addiction or compulsion particularly from drugs or alcohol, in particular but not exclusively by demonstrating active Christian faith (doctrinally stated by the Evangelical Alliance) through countless acts of kindness.
- 2 The advancement of education in particular research into the application of Christian principles and values and their relevance to every stratum of society whether for children or adults.

Strategy and objectives

The Trustees have referred to the Charity Commission's general guidance on public benefit when reviewing strategy and objectives and planning future activities. Such reviews take place at a biennial strategy away day and at each Trustees' meeting.

The Trust's main objective and principal activities are to provide resources for people suffering hardship and distress, particularly those suffering from addiction and compulsion in respect of drugs or alcohol.

The main objectives and activities for the year continued to focus on:

- providing high quality residential care for women with serious drug and alcohol problems in a way that promotes each woman's recovery;
- providing a resettlement service for women completing their stay at Hebron House and relocating those who wish to resettle into the Norwich community. Notably, we co-operate with Norwich Central Baptist Church in this;
- supporting ex-residents who have settled in the Norwich community;
- supporting ex-residents who settle elsewhere.

Our residential service users come from across the UK and are usually funded by Social Services and Primary Care Trusts in the areas from which they come. A small proportion of service users are self-funded. The service is available only to women aged 18 and over irrespective of race, religion, faith and sexual orientation; our building imposes constraints on our ability to accommodate some kinds of disability, and we operate only in the English language.

Resettlement is a key part of our residential care programme provided to all residents and this aftercare support is funded primarily through charitable donations.

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2 Risk Management in practice - The Covid-19 Pandemic

The Trustees closed Hebron House on 27 March 2020 and residents returned after Lockdown 1 in late July 2020. Last year's report covered the Trustees' response to the first six months of the pandemic, the way decisions were taken and implemented, and the reaction of our residents, staff team, and customers.

This section of the 2021 report covers the Trust's response to the pandemic between mid-September 2020 and mid-September 2021.

Hebron House has operated continuously as a residential therapeutic community since the first residents returned on 27 July 2020. The Roadmap the management team developed before reopening has formed the foundation of our risk management since then. There have been occasions when a member of staff has tested positive for Covid-19, and it is a tribute to the soundness of the Roadmap and the way it was implemented that none of the residents or other members of the staff team contracted Covid.

Our risk management practices have to date been equally effective at Chapel House, our move-on accommodation. The women living there are independent, and have followed our guidance as well as the government and CQC's, and avoided infection.

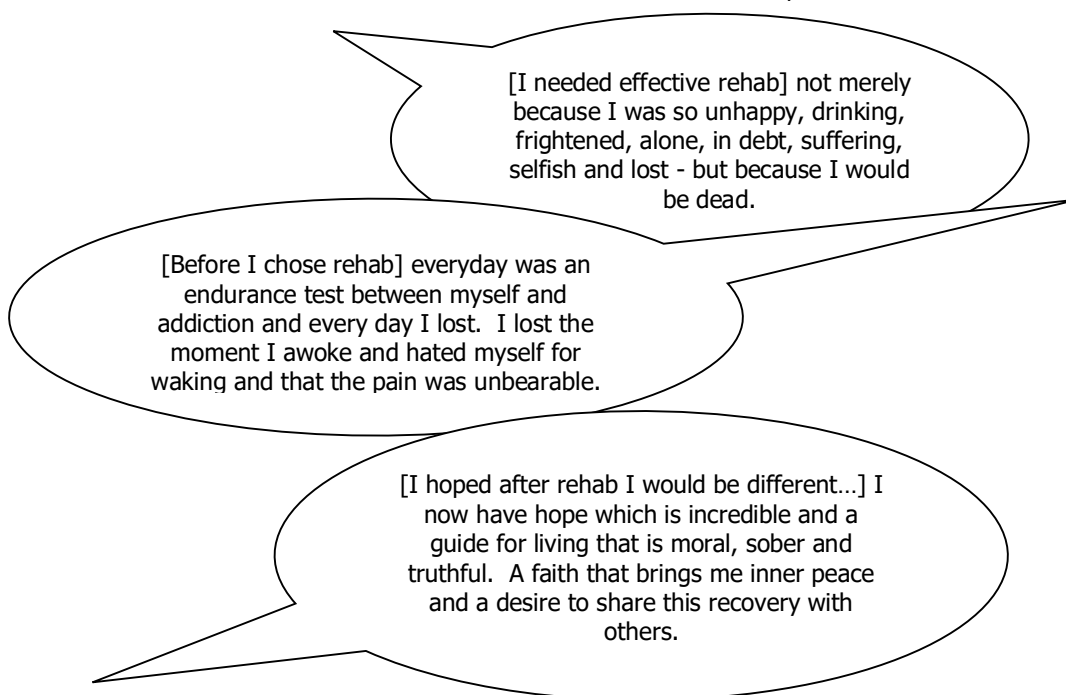
The Trustees monitor the risk landscape at each meeting, and include the latest Covid-19 data in their review.

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3 Why we do what we do

The need – a service user’s perspective

How some current residents saw the need for the services Hebron Trust provides



The need - the substance misuse context

The data in this section is based on the Home Office Drugs Misuse report .¹ Covid-19 has delayed publication of the annual substance misuse data. At writing, no overall figures are available for 2020-2021 (These are published after September). Please see our 2018/19 report for a fuller discussion of the prevalence and damage of alcohol abuse among women.

Home Office estimates are that one in eleven adults² (3.2 million people, 9.4%) used an illegal drug in 2019-20, unchanged from 2018-19. The proportion of these using class A drugs (a third) has remained statistically similar over the past few years.

Amongst 16-24 year olds, the proportion is 21% (2019-20: 20.3%; 2018-19: 19.8%), which is approximately 1.3 million people. Of these, a third used class A drugs.

Cannabis remains the most common drug used. The report states “There were no changes in last-year drug use for the majority of individual drug types including cannabis, ecstasy, powder cocaine, new psychoactive substances and nitrous oxide.” There was less use of amphetamines and the frequent use of cocaine powder fell.

The ONS report makes few references to the impact of the pandemic on drug misuse. It observes a correlation between nightclub visits and drug use, particularly powder cocaine and

¹ [Drug Misuse in England and Wales: year ending March 2020, published by ONS on 9 December 2020](#)

² People aged 16 to 59

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ecstasy in the year to March 2020, but the reporting period includes no data for the impact of the extended closure of nightclubs on drug use.

Male adults (9.8%) remain twice as likely to use any illegal drug as women adults (6.3%); there are more users in urban than rural areas; those in privately rented accommodation are more frequent users than social renters or homeowners.

The ONS is clear that drug use was higher amongst those who consume alcohol more frequently, and amongst the lowest income families, where cannabis tends to be used; powder cocaine usage is highest amongst households with incomes over £52,000.

Unhappy people use drugs or using drugs makes people unhappy: a third of those who did not agree that "things done in your life are worthwhile" reported drug use.

Because it isn't illegal to drink alcohol, the data around alcohol abuse is less visible. Norwich's Matthew Project suggested in September 2020 that the pandemic was driving increased problem drinking.

How our work delivers public benefit – and how we ensure it delivers our aims

The fundamental benefit to the public arises through each resident's recovery and continuing abstinence, as shown in Table 1.

In 2018 Public Health England estimated that every £1 spent on treating drug and alcohol addiction has a social return of £4 (drug treatment) and £3 (alcohol treatment) on costs to society³.

Hebron Trust believes this to be a very prudent estimate. Our high success rate (measuring completion, continued post-residential support, sustainable abstinence and taking a full part in society) suggests a £15+ return for each £1 spent might be a low figure for our work: an estimate consistent with the PHE ten year figure of between £21 and £26.

This is partly because Hebron Trust's successful completion rate is significantly above the national average and partly because Hebron Trust is a not-for-profit charitable operation, committed to the highest possible quality outcomes consistent with the funds it can generate. Our governance arrangements are designed to sustain this performance.

Completion Rates

Public Health England classes successful completion as

- no longer requiring structured treatment
- abstinent
- not dependent on other substances

Hebron extends this to include

- involvement in HT's post-residential support and/or involved in a 12-step group
- taking a full part in society (volunteering or paid employment, for example)

HT's opiate successful completion rate for 2018-19 was 56%; the 2017-18 England rate was 26%.

The 2017-18 England rate for alcohol only treatment was 61%.

PHE's consolidated successful completion rates for 2017-18 was 48%. HT's is 80% for 2018-19.

England figures from PHE "Alcohol and drug treatment for adults: statistics summary 2017 to 2018" published 1 Nov 2018

³ *Public Health England* "Alcohol and drug prevention, treatment and recovery: why invest?" 12 Feb 2018)

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Table 1: How HT delivers public benefit

	How delivered	How measured	Public benefit arising
Reducing 'chaotic lifestyle' typical of addiction	Programme develops decision making skills and reinforces home keeping and relationship-sustaining skills	<ul style="list-style-type: none"> • Individual Programme progress ☞ • Individual's contribution to running of Hebron House community 	<ul style="list-style-type: none"> • Reduction in costs of broken/chaotic homes support inc child placement and NHS costs
Developing the skills and techniques to support long term abstinence	Programme develops skills and techniques; support groups (including Alcoholics Anonymous and Narcotics Anonymous, and Hebron Trust support for Norwich ex-residents); zoom meetings throughout lockdown and since then	Individual long term Programme progress <ul style="list-style-type: none"> • Notoriously difficult to track after discharge – we try to keep in touch with all ex-residents • Easier with Norwich-based women, where membership of the support group is a good indicator ☞ 	As above plus: <ul style="list-style-type: none"> • Reduction in costs of addiction support • Reduction in petty crime to support addiction
Returning to society as an active participant	<p>"Resettlement" – our aftercare service – helps find housing and employment and provides continuing support for ex-residents in the Norfolk and Norwich area.</p> <p>We continue to "be there" to support ex-residents irrespective of where they settle</p> <p>In partnership with NCBC, we operate Chapel House as follow-on accommodation for women who have left Hebron.</p>	<ul style="list-style-type: none"> • Number of women resettled ☞ • Number continuing to participation in support groups at different periods after leaving HH ☞ • Number prepared to lead / participate in programmes like HH as volunteers, Trustees or workers ☞ • Number in paid employment ☞ • Number in Chapel House (and therefore abstinent during their extended recovery) ☞ 	As above plus: <ul style="list-style-type: none"> • Economic contribution as women return to workforce • Improvement in the services that HT and similar organisations can offer as service user perspective is more clearly articulated

☞ indicates a metric regularly reported to the Trustees

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4 Structure, Governance and Management

Governing Document

Hebron Trust is a charitable company limited by guarantee, registered as a charity and incorporated in 1993, primarily to provide care and treatment to people who have life threatening drug or alcohol dependency. 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. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Board of Management

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 Management. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting, one third of the members of the Board who have been longest in office since their last election shall retire from office. Retiring members are eligible for re-election.

Every two years, the Board carries out a strategic review and planning exercise, which includes an audit of the skills mix of the Board. This knowledge/skills matrix has been used to inform our Trustee recruitment and maintain an appropriate spectrum of Trustee skills and specialist expertise.

Hebron Trust is founded upon and operates from a Christian ethos. All the trustees are Christians who come from a variety of backgrounds and church traditions and see their involvement as a practical expression of their faith. The Trust does not promote or represent any one church or denomination and works with people irrespective of their backgrounds or beliefs. Non-Christians are welcome as Trustees.

Trustee Identification, Induction and Training

The Board is always open to further recruitment to broaden its skills and diversity. The Board is conscious of the risk of Trustee staleness and of the value of fresh thinking. The Trust's governing documents set no limit on the number of Trustees.

The Board and the Chief Executive identify potential new recruits, who are approached personally. The candidate learns more about the work of the Trust through an initial discussion, usually with a Trustee or the Chief Executive, and a tour of Hebron House.

Prospective Trustees are provided with a pack of the following documents:

- Memorandum and Articles of Association
- Latest Audited Accounts and Management Accounts
- Copies of recent Board Meeting Minutes
- Charity Commission's guide 'The Essential Trustee'
- Charity Commission's guide 'Responsibilities of Charity Trustees: A Summary'
- Hebron Trust Information Packs, which include a Trustee Code of Conduct and the Trust's Bribery and Corruption policy

Candidates are invited to attend Board meetings to meet the other Trustees and help familiarise themselves more with the work and culture of the Trust as the basis for an informed decision.

Each Trustee signs documents confirming their understanding of their responsibilities and their agreement to abide by the Code of Conduct.

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Trustees are encouraged to attend local Trustee training provided by Voluntary Norfolk and other organisations.

Payment to Trustees

The Trustees received no payment of any sort during the year.

Payments made to Trustees	2021 FY	2020 FY
Expenses	£0	£0
Other payments	£0	£0

Management

The Trustees met seven times as the Management Committee, with the senior managers joining the discussion, and once as a Trustee-only Board.

Emma Pawsey is CEO of Hebron Trust. Emma leads the staff team, and has regular 1:1 meetings with the chairman. She is supported by two Deputy Managers, Alex and Sophie. These three take it in turns to join the Management Committee.

5 Risk Management

Every Management Committee opens with a report on Health and Safety incidents, Safeguarding, and Complaints and/or Compliments.

The major risks to which the charity is exposed, as identified by the trustees, are reviewed at each Board meeting. Systems and processes, with appropriate review intervals, are in place to manage those risks. The Board maintains a risk register; this is reviewed and updated at each Management Committee meeting in an annual rolling programme.

Internal control risks are minimised by the implementation of procedures for authorisation of financial transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, residents and visitors to the House.

The continuing implementation of the relevant set of Essential Care Standards under the jurisdiction of the Care Quality Commission (CQC) and the adoption of QuADS (Quality in Alcohol and Drug Services) underpin the approach to quality for operational aspects of the charity. Statutory agencies and evaluative systems help us ensure that we stay focussed on providing high quality services and utilise our resources efficiently.

6 Related Parties

In so far as it is complementary to the charity's objects, the charity is guided by both national and local policy. At a national level, drug treatment is guided by Public Health England.

Hebron House is registered to provide accommodation for persons who require substance misuse treatment with the Care Quality Commission (CQC), our Regulator. We work collaboratively with our local CQC inspectors to ensure that we comply with or exceed the Essential Care Standards.

We work with Norwich Central Baptist Church, which owns Chapel House, to provide move-on accommodation for women completing the HH programme. In the summer of 2021 a new formal partnership agreement was negotiated between HT, NCBC and NCBC's agents Allgood & Davie.

Before the pandemic, Nancy Oldfield Trust provided much appreciated sailing opportunities for the residents, in partnership with the John Jarrold Trust.

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Go Ape Thetford Forest and the team there have provided adventure days for the residents and awaydays for the staff team.

7 Achievements and Performance

The main activity of the Trust continued to be residential treatment and care for women with serious drug and alcohol problems. Hebron House accommodates up to 10 women.

The number of ex-Hebron residents settling in Norwich has now reached 53 (up from 47 in 2018). The support group for them continued throughout the reporting period. Ex-residents continue to help new residents on their recovery journey and influence the development of service user involvement groups in related agencies.

The unique approach to our programme of recovery at Hebron House has allowed us to remain an attractive option for referring agencies.

Our achievement of successful outcomes for our residents is evidenced by:

- our 80% completion rate, 80%, firmly in the top quartile for UK rehabs.
- our access to housing services and
- our service in aftercare which enables our clients to move successfully into education or voluntary or paid employment.

Key Performance Indicators

	2021 FY	2020 FY	2019 FY	2018 FY
Contract income (all services)	215,435	315,627	357,780	335,188
Average occupancy	4.7 *	7.5	7.3	7.3
% of residents completing	83%	82%	80%	71%
Number of ex-residents in support group (aftercare metric)	75	72	70	68
Number of sessions held over zoom	50	36	n/a	n/a
Average occupancy of Chapel House (aftercare metric introduced 2019/20)	4	4		

- The house was closed between 25th March and 20th July and re-opened with reduced capacity levels for the remainder of the year. After adjusting for the time of complete closure the average occupancy was 6.7

The Hebron team

None of this would be possible without the employed team and the volunteers.

The Trustees gratefully acknowledge the contribution of everyone involved in the work the Trust does. We are encouraged and inspired by the way everyone goes beyond the normal to help our residents.

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Early in 2021, the Trustees committed to paying everyone who works for HT at least the Living Wage Foundation's "Real Living Wage". At writing, this is £9.50/hour outside London⁴. The UK Government minimum wage at writing is £8.91.

8 Bursary Scheme

The Trust has developed a Bursary Scheme to assist those who need the services HT offers and who have difficulty securing the necessary funding. The Trustees and Staff Team worked together to develop the rules of the Scheme, and are grateful to all who contribute to fund the scheme.

In the period September 2018 to September 2019, the Scheme assisted three women. In the twelve months to September 2020, which included over four months of lockdown, three women benefited from the Scheme.

9 Volunteers

We continue to benefit from the excellent support of committed volunteers in a wide variety of roles including administration, support to the therapeutic care team, and as members of the Board of Management.

We continued to enjoy the results of David's skill and commitment. He's our volunteer gardener.

The average number of volunteers, including the Board, is 15 In 2019-20 this was 14.

The Trustees thank each volunteer for their contribution.

Volunteers contribute in a number of different ways. These include providing general evening support, weekend outings, DIY, leisure and recreation, sports (including sailing), art group, fitness group, music group, transport to external meetings, help with lunch preparation, appointments, optional exploring spirituality workshops, providing speakers for recovery groups, NA and AA, help with web site design.

10 Financial Review

The climate continues to be difficult for the Residential Rehabilitation sector, and providers continued to go out of business.

The trading environment remained the same until lockdown (and looks likely to resume after):

- the level of substance abuse in society and amongst women increased again. Although "legal highs" tailed off, "county lines" continued to spread;
- budgets available to place women (and men) in rehab fell;
- the costs of compliance and service delivery increased (although we received grants towards the costs of PPE).

Reserves Policy

The Trust's cash position was adequate throughout the year. Despite closure of the House having severe effects on the charitable activity income the Trust secured a number of grants and enjoyed the kindness of several significant donors. In addition the Trust was able to offset certain staff costs by claiming under the Coronavirus Job Retention Scheme (Furlough). The Trustees have always aspired to hold free reserves equivalent to 3 month's costs. At the end of March 2021 our free reserves were 2.8 months' charitable expenditure.

⁴ [What is the real Living Wage? | Living Wage Foundation](#) accessed 18 September 2021

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11 Plans for the coming year

We will continue to provide residential care for women, and continue to support those who have left us to live in Norwich. Chapel House will continue to be a key part of our work with women choosing to stay in Norwich when they leave Hebron. We will continue to work on building links with women returning from other rehabs to live in Norwich.

We will continue to develop our remote therapy approach. We believe we can develop marketable processes and assets based on our experience during lockdown. As Public Health England, Government, Clinical Commissioning Groups and Local Authorities continue to evolve service delivery models, we will build innovative ways of helping women recover from addiction, and work with a variety of partners to do this.

Although the Trust has overcome previous financial challenges, the commissioners of our services face greater demands. Greater general life expectancy, a rising population driving higher demand, more expensive treatments, and political pressure for "quicker fixes" all undermine the willingness to fund residential care irrespective of its greater effectiveness.

The Trustees will actively discharge their responsibility to ensure the business remains a going concern through diligent and regular cash flow reviews and stringent cost control.

Hebron Trust will:

- a) continue its commitment to paying The Living Wage Foundation's Living Wage. Assess the benefits of becoming an accredited Living Wage employer and proceed if appropriate;
- b) explore further cost reductions where possible;
- c) extend the overdraft facility with NatWest (which hasn't been used since October 2017's short term £8k);
- d) continue to develop and operate our bursary scheme, particularly those for complex diagnosis cases;
- e) secure a detox capability. This could be achieved through co-operation with another provider;
- f) explore how we might exploit our Intellectual Property and capabilities in non-residential rehab opportunities. We will build on our lockdown experiences to do this;
- g) publicise the work of the Trust amongst the local Christian community. A social media campaign was rolled-out in pilot form in late 2019. Lockdown prevented this development, and it will be resumed this year. Some similar rehabs receive more significant financial support from local church networks than does HT: this is something we aim to redress;
- h) reduce its environmental impact. In 2021-22 we will be considering all HT's sourcing activity with these dimensions:
 - need and availability of alternatives
 - packaging, end of use / disposal: volume; recyclability, environmental impact of disposal
 - water and carbon used in getting the product to HT and disposing of it.
- i) Develop a plan for becoming Carbon Neutral by 2030. This will include a focus for each year, like Transport, Energy, Sourcing (2021-22).

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12 Responsibilities of the Board of Management

Company Law requires the Board of Management to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those statements, the Board of Management should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Board of Management is responsible for maintaining proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Board of Management is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members of the Board of Management

Members of the Board of Management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's auditors are unaware; and
- as the directors of the company we have taken all reasonable steps to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

13 Independent Examiners

This report has 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 (FRS 102) (effective 1 January 2015) and in accordance with the small companies' regime within part 15 of the Companies Act 2006.

14 Approval

Approved by the Board of Management and signed on its behalf by:



Nikolas Vitkovitch, Chairman

Date: 3 November 2021

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Independent Examiner's Report to the Trustees of Hebron Trust ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed: 
Alice Lynch BSc ACA DChA

Dated: 25 November 2021

MA Partners LLP
7 The Close
Norwich
Norfolk
NR1 4DJ

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations, legacies and grants	3	113,500	175,349	288,849	136,229
Charitable activities	4	-	216,175	216,175	315,753
		<u>113,500</u>	<u>391,524</u>	<u>505,024</u>	<u>451,982</u>
Total income					
Expenditure on:					
Raising funds	5	-	32,850	32,850	18,339
Charitable activities		52,120	323,794	375,914	434,763
		<u>52,120</u>	<u>356,644</u>	<u>408,764</u>	<u>453,102</u>
Total expenditure					
Net income/(expenditure)					
Transfers between funds	13	61,380	34,880	96,260	(1,120)
		(16,500)	16,500	-	-
		<u>44,880</u>	<u>51,380</u>	<u>96,260</u>	<u>(1,120)</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		48,308	810,497	858,805	859,925
Net movement in funds		44,880	51,380	96,260	(1,120)
		<u>93,188</u>	<u>861,877</u>	<u>955,065</u>	<u>858,805</u>
Total funds carried forward					

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

The notes on pages 18 to 30 form part of these financial statements.

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BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	759,826	759,584
		<u>759,826</u>	<u>759,584</u>
Current assets			
Debtors	11	32,460	39,826
Cash at bank and in hand		189,930	86,524
		<u>222,390</u>	<u>126,350</u>
Creditors: amounts falling due within one year	12	(27,151)	(27,129)
Net current assets		195,239	99,221
Total assets less current liabilities		955,065	858,805
Total net assets		955,065	858,805
Charity funds			
Restricted funds	13	93,188	48,308
Unrestricted funds	13	861,877	810,497
Total funds		955,065	858,805

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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

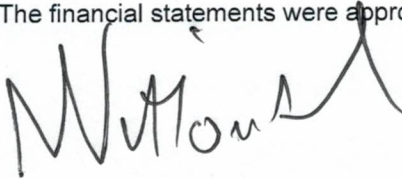
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Nikolas Vladimir Vitkovitch
Trustee

Date: 3 November 2021

The notes on pages 18 to 30 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

The company is a company limited by guarantee registered in England and Wales. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The address of the registered office is Hebron House, 10-12 Stanley Avenue, Thorpe Hamlet, Norwich, NR7 0BE.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hebron Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. It is very likely that new or different operational requirements will appear over the coming 12 months as a result of COVID-19 but these changes are not anticipated to threaten the Trust as a going concern. For this reason, the Trustees continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
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2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Company 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.

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

2. Accounting policies (continued)

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	79,500	14,817	94,317	34,790
Grants	34,000	109,655	143,655	99,419
Government grants	-	50,877	50,877	2,020
Total 2021	113,500	175,349	288,849	136,229
<i>Total 2020</i>	<i>93,919</i>	<i>42,310</i>	<i>136,229</i>	

HEBRON TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Contract income	215,435	215,435	315,627
Miscellaneous income	740	740	126
Total 2021	<u>216,175</u>	<u>216,175</u>	<u>315,753</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Consultancy & Advertising	15,337	15,337	15,387
Fundraising trading expenses - wages and salaries	17,513	17,513	2,952
Total 2021	<u>32,850</u>	<u>32,850</u>	<u>18,339</u>

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Residential, rehabilitation and resettlement	336,336	39,578	375,914	434,763
<i>Total 2020</i>	<u>400,633</u>	<u>34,130</u>	<u>434,763</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	262,310	264,366
Housekeeping	14,795	23,654
Insurance	11,588	17,918
Light and heat	6,198	10,372
Professional fees	9,161	18,121
Rent and rates	10,024	9,203
Resident costs	2,235	4,248
Staff bursary payment	-	7,025
Subscriptions	683	284
Sundry costs	3,955	6,161
Training	6,052	5,001
Travel	1,660	9,841
Bad debt	(5,718)	8,386
Depreciation	5,453	4,682
Equipment and repairs	7,940	11,371
	336,336	400,633

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

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	27,006	12,755
Bank charges	1,207	1,345
Telephone	164	1,658
Office costs	7,059	11,473
Governance costs	4,142	6,899
	39,578	34,130

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,560 (2020 - £1,500).

8. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	296,864	273,214
Contribution to defined contribution pension schemes	9,965	6,859
	306,829	280,073

The average number of persons employed by the Company during the year was as follows:

	2021 No.	<i>2020 No.</i>
Charitable activities	16	18

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration for key management personnel during the year, including employer's national insurance contributions and employer's pension contributions totalled £41,391 (2020 - £39,691).

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

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2020	750,000	29,365	779,365
Additions	-	5,695	5,695
At 31 March 2021	<u>750,000</u>	<u>35,060</u>	<u>785,060</u>
Depreciation			
At 1 April 2020	-	19,781	19,781
Charge for the year	-	5,453	5,453
At 31 March 2021	<u>-</u>	<u>25,234</u>	<u>25,234</u>
Net book value			
At 31 March 2021	<u><u>750,000</u></u>	<u><u>9,826</u></u>	<u><u>759,826</u></u>
At 31 March 2020	<u><u>750,000</u></u>	<u><u>9,584</u></u>	<u><u>759,584</u></u>

In February 2013 (subsequently amplified) a partner of a firm of large local estate agents, with 10 years experience, considered a figure of £750,000 was reasonable as an open market valuation of the freehold property in its present condition. The Trustees consider that this valuation has not changed significantly and is still appropriate.

The residual value of the building at the end of its useful life, taken as 50 years hence, is not expected to be substantially less than the value reflected in the accounts at the year end. Therefore depreciation, taken as 2% of any such reduction, has not been provided for this year as it would not be material.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	22,920	24,188
Other debtors	161	4,686
Prepayments and accrued income	9,379	10,952
	<u>32,460</u>	<u>39,826</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	259	795
Accruals and deferred income	26,892	26,334
	<u>27,151</u>	<u>27,129</u>
	2021 £	2020 £
Deferred income at 1 April 2020	18,000	3,744
Resources deferred during the year	17,125	18,000
Amounts released from previous periods	(16,499)	(3,744)
	<u>18,626</u>	<u>18,000</u>

HEBRON TRUST
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Other unrestricted funds	291,141	391,524	(356,644)	16,500	342,521
Revaluation reserve	519,356	-	-	-	519,356
	<u>810,497</u>	<u>391,524</u>	<u>(356,644)</u>	<u>16,500</u>	<u>861,877</u>
Restricted funds					
Aftercare	23,308	20,000	(43,308)	-	-
Bursary	18,000	79,000	-	(16,500)	80,500
Resettlement	5,000	500	(5,016)	-	484
Chapel House furniture	2,000	-	(2,000)	-	-
Cellar Upgrade	-	12,000	-	-	12,000
PPE Equipment	-	2,000	(1,796)	-	204
	<u>48,308</u>	<u>113,500</u>	<u>(52,120)</u>	<u>(16,500)</u>	<u>93,188</u>
Total of funds	<u><u>858,805</u></u>	<u><u>505,024</u></u>	<u><u>(408,764)</u></u>	<u><u>-</u></u>	<u><u>955,065</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
Unrestricted funds				
Other unrestricted funds	324,344	358,064	(391,267)	291,141
Revaluation reserve	519,356	-	-	519,356
	<u>843,700</u>	<u>358,064</u>	<u>(391,267)</u>	<u>810,497</u>
Restricted funds				
Aftercare	-	64,667	(41,359)	23,308
Bursary	-	18,000	-	18,000
Resettlement	-	5,000	-	5,000
Bathroom	6,078	-	(6,078)	-
DVD	696	-	(696)	-
Flooring	3,864	-	(3,864)	-
Furniture and decoration	2,835	-	(2,835)	-
Washer and dryers	140	-	(140)	-
Windows	612	-	(612)	-
Wellbeing	2,000	-	(2,000)	-
Norfolk Community Foundation	-	4,252	(4,252)	-
Chapel House furniture	-	2,000	-	2,000
	<u>16,225</u>	<u>93,919</u>	<u>(61,836)</u>	<u>48,308</u>
Total of funds	<u><u>859,925</u></u>	<u><u>93,919</u></u>	<u><u>(453,103)</u></u>	<u><u>858,805</u></u>

HEBRON TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Statement of funds (continued)

Aftercare - Aftercare refers to work carried out after a resident leaves Hebron House

Bursary - allows us to admit worthy cases for rehabilitation to Hebron House when they were unable to get local authority placements or private funding elsewhere.

Resettlement workers - work specifically with the women who have completed their stay at Hebron House and are now back "in the community". Help given will include finding accommodation, sorting out rent, debt, bills and other monetary problems, offering support, finding work etc.

Flooring - replacement of flooring.

Summerhouse - This fund is for the cost of erecting a small summerhouse in the garden of Hebron House.

Windows - To replace and repair windows in Hebron House.

Wellbeing - To provide workshops and train Hebron staff to deliver them, including relationships, mindfulness, group therapy and self-esteem.

Chapel House furniture - replace furniture at Chapel House.

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	810,497	391,524	(356,644)	16,500	861,877
Restricted funds	48,308	113,500	(52,120)	(16,500)	93,188
	<u>858,805</u>	<u>505,024</u>	<u>(408,764)</u>	<u>-</u>	<u>955,065</u>

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
General funds	843,700	358,064	(391,267)	810,497
Restricted funds	16,225	93,919	(61,836)	48,308
	<u>859,925</u>	<u>451,983</u>	<u>(453,103)</u>	<u>858,805</u>

HEBRON TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	759,826	759,826
Current assets	93,188	129,202	222,390
Creditors due within one year	-	(27,151)	(27,151)
Total	93,188	861,877	955,065

Analysis of net assets between funds - prior year

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	-	759,584	759,584
Current assets	48,308	78,042	126,350
Creditors due within one year	-	(27,129)	(27,129)
Total	48,308	810,497	858,805

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £9,965 (2020 - £6,859). Contributions of £nil (2020 - £988) were payable to the fund at the balance sheet date and are included in creditors.

17. Related party transactions

During the year donations made to the charity by Trustees and their close family members totalled £2,150.