

Registered number: 02802742  
Charity number: 1020095

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**CONTENTS**

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	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1 - 2
<b>Independent Examiner's Report</b>	16
<b>Statement of Financial Activities</b>	17
<b>Balance Sheet</b>	18 - 19
<b>Notes to the Financial Statements</b>	20 - 32

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Trustees</b>	Nikolas Vladimir Vitkovitch, Chairperson Hilary Mavis Jarrett, Deputy Chairperson (resigned 15 December 2022) Stephen Charles Whitby, Treasurer Dorothy Susan Potter (resigned 2 January 2023) Alison Vinall (appointed 15 December 2022) Nigel Mark Chapman Kerry Anne Brighthouse (resigned 26 May 2023) Emily Louise Bowdren (resigned 9 June 2022)
<b>Company registered number</b>	02802742
<b>Charity registered number</b>	1020095
<b>Registered office</b>	Hebron House 10 Stanley Avenue Thorpe Hamlet Norwich Norfolk NR7 0BE
<b>Company secretary</b>	Hilary Mavis Jarrett (resigned 7 December 2022)
<b>Management</b>	Emma Pawsey, CEO Sophie Bland, Manager
<b>Accountants</b>	MA Partners LLP 7 The Close Norwich Norfolk NR1 4DJ
<b>Bankers</b>	Natwest Bank PLC 45-51 London Street Norwich Norfolk NR2 1HX  Lloyds TSB Bank PLC 16 Gentlemen's Walk Norwich Norfolk NR2 1LZ
<b>Solicitors</b>	Howes Percival The Guildyard 51 Colegate Norwich Norfolk NR3 1DD

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**(CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Medical Adviser</b>	Dr R P Hampshire Thorpewood Surgery Woodside Road Norwich Norfolk NR7 9QL
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**Executive Summary**

Hebron Trust reports another year of successfully helping women dealing with addiction, and the successful winding-up of Hebron House as a residential rehabilitation service on 30 March 2023. Over thirty-plus years, Hebron House helped over 500 women towards sustained recovery.

The Trustees concluded that operating HH as a relatively small though very effective service was no longer sustainable for four main reasons:

- i) Financial. Local Authorities, who fund the women who come to us, have never paid enough to cover the cost of a woman's time at Hebron House. Costs rose dramatically as energy prices increased and food price inflation reached double figures, whilst many grant-making trusts switched their attention towards helping those impacted by the cost-of-living crisis. Our ability to break-even in the medium-term would be significantly compromised.
- ii) Demand. Demand for our rehab services has become increasingly erratic. Local Authorities can only afford to use residential rehab for their most complex cases, who require significantly more care in rehab.
- iii) Staffing. Although the salary we offer is competitive, recruiting and retaining appropriately qualified team members has proved challenging. There were no applicants for one recent vacancy.
- iv) Wellness. Working at Hebron House is emotionally, physically and spiritually demanding. Staff sickness levels suggest these demands are now overwhelming; increasing the size of the team (even if we could recruit) is unaffordable. The Trustees could not continue to operate a business that is undermining the health of the staff team.

Over the year we continued to operate our move-on accommodation, preparing women to live and work independently. We worked with Norwich Charitable Trusts to open Church House in NR1 and handed Chapel House back to NCBC. The provision of assisted housing will be the mainstay of the Trust's business for the next few years.

The Hebron Grads programme continued, using zoom and with our ex-residents meeting face to face.

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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**Trustees' Report Contents**

Part 1		5
1	Our Vision	5
2	Why we do what we do	5
	The need – a service user's perspective	5
	The need for assisted housing – women in recovery speak	5
3	Our Mission and strategy	6
	Mission	6
	Strategy and objectives	6
4	How our work delivers public benefit – and how we ensure it delivers our aims	7
5	Achievements and Performance	8
6	Bursary Scheme	10
7	Volunteers	10
8	Plans for the coming year	10
9	Financial Review	11
Part 2		12
10	Structure, Governance and Management	12
	Governing Document	12
	Recruitment and Appointment of Board of Management	12
	Trustee Identification, Induction and Training	12
	Payment to Trustees	13
	Management	13
11	Risk Management	13
12	Related Parties	13
13	Responsibilities of the Board of Management	13
14	Independent Examiners	14
15	Approval	14
19	Footnotes	15

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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The Board presents its report and financial statements.

This year, we have changed the order of the report. Part 1 covers what we've achieved in the context of the need. Part 2 explains how the Trustees approach governance. As ever, please provide any feedback and raise any questions with [info@hbrontrust.org.uk](mailto:info@hbrontrust.org.uk).

**Part 1**

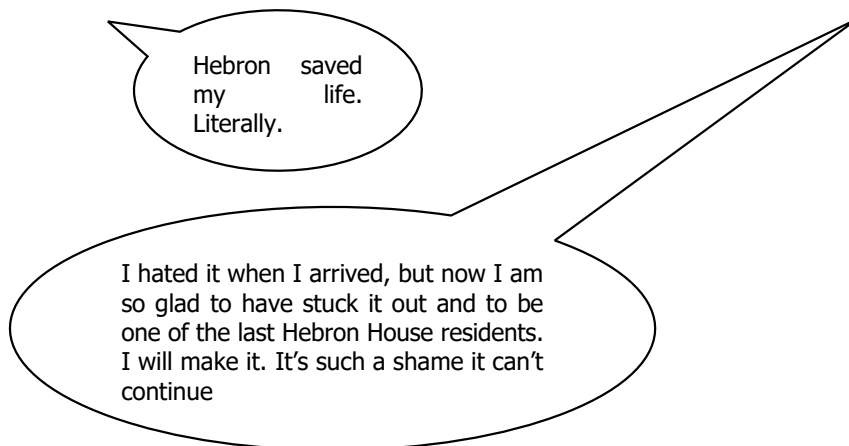
**1 Our Vision**

A Christian charity sustainably delivering first class and effective services for vulnerable women, particularly those recovering from addiction to alcohol or drugs, through long-term relationships and countless acts of kindness.

**2 Why we do what we do**

**The need – a service user's perspective**

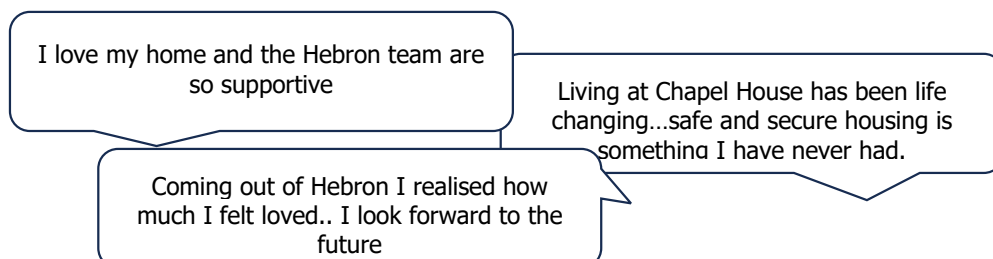
How some residents saw the need for the residential rehab service Hebron Trust provided:



Previous annual reports have explored why a residential rehab service for women was needed, and how government and societal decision making combined to make providing this service more difficult.

The Trustees are disappointed that there was little tangible evidence that the commitments made in the government's 2021 'From Harm to Hope' 10 year plan to cut crime and save lives will ever materialise. By December 2022, when the Trustees made their decision to exit residential rehab, there had been no contact from any of the promised Combating Drugs Partnerships.

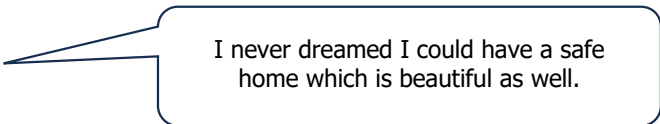
**The need for assisted housing – women in recovery speak**



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I never dreamed I could have a safe home which is beautiful as well.

### **3 Our Mission and strategy**

#### **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 2022/3 continued to focus on:

- setting and beginning to implement a strategy for a sustainable Trust for the next five years;
- 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 settle into the Norwich community. Notably, we co-operate with Norwich Central Baptist Church and Norwich Charitable Trusts in this to provide move-on housing;
- supporting ex-residents who have settled in the Norwich community;
- supporting ex-residents who settle elsewhere.

Our objectives and activities for the financial years after March 2023 have changed as described in section 8.

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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**(A Company Limited by Guarantee)**

Move-on housing is funded through housing benefit.

**4 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 society<sup>1</sup>. (Unfortunately, there has been no update to this work, and *From Harm to Hope* contains qualitative not quantitative statements).

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 has always been 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.







Table 1 identifies key areas of Benefit from the Trust’s residential rehab and support programme.

The highlighting in Table 1 shows which Benefits will continue as the Trust focuses on supported housing (see section 8).

**Table 1: How HT delivers public benefit**

<b>Public Benefit delivered</b>	<b>How delivered</b>	<b>How measured</b>	<b>Public benefit arising</b>
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"> <li>Individual Programme progress</li> <li>Individual’s contribution to running of Hebron House community</li> </ul>	<ul style="list-style-type: none"> <li>Reduction in costs of broken/chaotic homes support inc child placement and NHS costs</li> </ul>
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"> <li>Notoriously difficult to track after discharge – we try to keep in touch with all ex-residents</li> <li>Easier with Norwich-based women, where membership of the support group is a good indicator</li> </ul>	As above plus: <ul style="list-style-type: none"> <li>Reduction in costs of addiction support</li> <li>Reduction in petty crime to support addiction</li> </ul>

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(A Company Limited by Guarantee)

Public Benefit delivered	How delivered	How measured	Public benefit arising
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.<sup>ii</sup></p>	<ul style="list-style-type: none"> <li>• Number of women resettled </li> <li>• Number continuing to participation in support groups at different periods after leaving HH </li> <li>• Number prepared to lead / participate in programmes like HH as volunteers, Trustees or workers </li> <li>• Number in paid employment </li> <li>• Number in our move-on accommodation (and therefore abstinent during their extended recovery) </li> </ul>	<p>As above plus:</p> <ul style="list-style-type: none"> <li>• Economic contribution as women return to workforce</li> <li>• Improvement in the services that HT and similar organisations can offer as service user perspective is more clearly articulated</li> </ul>
Providing access to housing for women who might struggle in the private rented sector	<p>Our housing is available to all women in receipt of housing benefit who meet our safety requirements.</p> <p>Women without a home are significantly more vulnerable.</p>	Measure to be defined 	<p>Crisis UK<sup>1</sup> reports "people who experience homelessness for three months or longer cost on average £ 4,298 per person to NHS services, £2,099 per person for mental health services and £11,991 per person in contact with the criminal justice system". These are 2016 prices.</p>

 indicates a metric regularly reported to the Trustees

## 5 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

<sup>1</sup> <https://www.crisis.org.uk/ending-homelessness/homelessness-knowledge-hub/cost-of-homelessness>

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**(A Company Limited by Guarantee)**

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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**

	2023 FY	2022 FY	2021 FY Covid	2020 FY	2019 FY	2018 FY
Contract income (all services) £k	316	353	215	316	358	335
Average occupancy	6.3	7.5	7.4	7.5	7.3	7.3
% of residents completing	80%	85%	83%	82%	80%	71%
Number of ex-residents in support group (aftercare metric)	78	86	75	72	70	68
Number of sessions held over zoom	48	52	50	36	n/a	n/a
Average occupancy of Chapel House	4	4	4	4	n/a	n/a
Average occupancy of Church House	3	n/a	n/a	n/a	n/a	n/a

**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.

Early in 2021, the Trustees committed to paying everyone who works for HT at least the Living Wage Foundation's "Real Living Wage". From November 2022, this was £10.90/hour outside London; it is due to be updated in November<sup>iii</sup>. The UK Government minimum wage from April 2023 is £10.42.

It was a particularly sad day when the Trust announced the closure of Hebron House as a residential rehab, and the redundancy exercise triggered thereby. The Trustees are proud and in awe of the way our team continued to provide first class care throughout the run-down period. The Trustees formally thanked all departing team members, and repeat those thanks here, "Thank you for everything. Our love goes with you and your families."

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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Those of the team who were made redundant and wished to continue working have succeeded in finding new employment. Others retired.

The team from 1 April is five people, providing 4.6 WTE.

## **6 Bursary Scheme**

The Trust 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. At the end of our residential rehab provision, this fund stood at £79,365.

## **7 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.

Volunteers contributed in several 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.

The average number of volunteers, including the Board, is 9. The Trustees thank each volunteer for their contribution.

## **8 Plans for the coming year**

We will focus on the assisted housing approach we developed for our move-on housing. We will continue to work on behalf of women, and provide

- high quality furnished accommodation
- for up to two years
- respecting each resident as an individual
- with clear house rules
- and assistance to achieve full economic independence.

Hebron House was originally two semi-detached properties, which the Trust merged into one to provide the ten-bed residential rehab facility. Hebron House will be returned to two semi-detached properties, and 12 Stanley Avenue will be sold. (These were achieved in August 2023).

The four bedroomed flat on floors one and two of 10 Stanley Avenue will be reconfigured as a separate move-on accommodation for four women. The ground floor flat and the cellar of 10 Stanley Avenue will be retained for Trust use as offices and as a gathering/training suite for Hebron Grads and the cohorts of assisted-housing residents.

The sale proceeds will be used to purchase two three- or four-bedroomed premises in Norwich, suitable for assisted housing.

By quarter 1 2024 we will have between ten and twelve women in our assisted housing programme.

We will continue to support our Hebron Grads – women who have completed their Hebron House rehab and who wish to be part of a mutual support and encouragement programme.

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.

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**9 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 challenging post Covid, as many local authorities' focus was elsewhere:

- 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.

**Reserves Policy**

The total funds of the charity were £1,607,142 at 31 March 2023 (*2022: £1,039,874*). Free reserves, being unrestricted funds not represented by fixed assets were £92,609 at 31 March 2023 (*2022: £105,965*).

The Trust's cash position was adequate throughout the year. The Board has drawn on its reserves.

Although the Board continues to aim for a minimum free reserves level of 3 months' direct charitable expenditure. The Trust secured a number of grants and enjoyed the kindness of several significant donors.

At the end of March 2023 our free reserves were 2.2 months' direct charitable expenditure.

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**Part 2**

**10 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	2023 FY	2022 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 gathering.

Emma Pawsey is CEO of Hebron Trust. Emma leads the staff team, and has regular 1:1 meetings with the chair. She is supported by a Managers, Sophie. Emma and Sophie take turns to join the Management Committee.

**11 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 and volunteers.

**12 Related Parties**

In so far as it is complementary to the charity's objects, the charity is guided by both national and local policy.

We worked with Norwich Central Baptist Church, which owns Chapel House, to provide move-on accommodation for women completing the HH programme until the arrangement ended in February 2023.

Church House (a mixed motive partnership with Norwich Charitable Trusts) came on stream 1 September 2022, with the same purpose.

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

**13 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;

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**(A Company Limited by Guarantee)**

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- 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 **Error! Bookmark not defined.**

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.

#### **14 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 2019) and in accordance with the small companies' regime within part 15 of the Companies Act 2006.

#### **15 Approval**

Approved by the Board of Management on 4 December 2023 and signed on its behalf by:

*Nik Vitkovitch*

Nikolas Vitkovitch, Chairman

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**16 Footnotes**

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<sup>i</sup> *Public Health England* "Alcohol and drug prevention, treatment and recovery: why invest?" 12 Feb 2018)

<sup>ii</sup> Chapel House will no longer be available from 4Q2022. Church House (a mixed motive partnership with Norwich Charitable Trusts) came on stream 1 September 2022, with the same purpose.

<sup>iii</sup> [What is the real Living Wage? | Living Wage Foundation](#) accessed 7 September 2022

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

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (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 Charity 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 Charity'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 Charity'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 the Institute 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 Charity 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 Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Alice Lynch BSc ACA DChA

**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 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations, legacies and grants	3	49,618	94,395	144,013	207,796
Charitable activities	4	-	316,002	316,002	353,559
<b>Total income</b>		<b>49,618</b>	<b>410,397</b>	<b>460,015</b>	<b>561,355</b>
<b>Expenditure on:</b>					
Raising funds	5	-	33,389	33,389	27,765
Charitable activities	6	58,469	410,512	468,981	448,781
<b>Total expenditure</b>		<b>58,469</b>	<b>443,901</b>	<b>502,370</b>	<b>476,546</b>
<b>Net (expenditure)/income</b>		<b>(8,851)</b>	<b>(33,504)</b>	<b>(42,355)</b>	<b>84,809</b>
Transfers between funds	13	(69,784)	69,784	-	-
<b>Net movement in funds before other recognised gains</b>		<b>(78,635)</b>	<b>36,280</b>	<b>(42,355)</b>	<b>84,809</b>
<b>Other recognised gains:</b>					
Gains on revaluation of fixed assets		-	609,623	609,623	-
<b>Net movement in funds</b>		<b>(78,635)</b>	<b>645,903</b>	<b>567,268</b>	<b>84,809</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		179,858	860,016	1,039,874	955,065
Net movement in funds		(78,635)	645,903	567,268	84,809
<b>Total funds carried forward</b>		<b>101,223</b>	<b>1,505,919</b>	<b>1,607,142</b>	<b>1,039,874</b>

The notes on pages 20 to 32 form part of these financial statements.

**HEBRON TRUST**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 02802742**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	<b>1,413,310</b>	754,051
		<u>1,413,310</u>	<u>754,051</u>
<b>Current assets</b>			
Debtors	11	<b>41,788</b>	72,455
Cash at bank and in hand		<b>168,021</b>	231,483
		<u>209,809</u>	<u>303,938</u>
Creditors: amounts falling due within one year	12	<b>(15,977)</b>	(18,115)
		<u>193,832</u>	<u>285,823</u>
<b>Total assets less current liabilities</b>		<u><b>1,607,142</b></u>	<u>1,039,874</u>
<b>Total net assets</b>		<u><b>1,607,142</b></u>	<u>1,039,874</u>
<b>Charity funds</b>			
Restricted funds	13	<b>101,223</b>	179,858
Unrestricted funds	13	<b>1,505,919</b>	860,016
<b>Total funds</b>		<u><b>1,607,142</b></u>	<u>1,039,874</u>

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 02802742**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

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The Charity 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:

*Nik Vitkovitch*

**Nikolas Vladimir Vitkovitch**  
Trustee

Date: 4 December 2023

The notes on pages 20 to 32 form part of these financial statements.

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**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 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 2019), 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. 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 Charity 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 on raising funds includes all expenditure incurred by the Charity 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 Charity's objectives, as well as any associated support costs.

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**2. Accounting policies (continued)**

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charity may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of Financial Activities, with a separate revaluation reserve being shown in the Statement of funds note.

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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Freehold property is not depreciated.

**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 Charity 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.

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**2. Accounting policies (continued)**

**2.9 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.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity 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 Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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**

	<b>Restricted funds 2023 £</b>	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Donations	29,400	24,145	<b>53,545</b>	42,932
Grants	20,218	70,250	<b>90,468</b>	159,700
Government grants	-	-	-	5,164
<b>Total 2023</b>	<b>49,618</b>	<b>94,395</b>	<b>144,013</b>	<b>207,796</b>
<i>Total 2022</i>	<i>135,990</i>	<i>71,806</i>	<i>207,796</i>	

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**4. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Contract income	314,222	<b>314,222</b>	353,319
Miscellaneous income	1,780	<b>1,780</b>	240
<b>Total 2023</b>	<u>316,002</u>	<u><b>316,002</b></u>	<u>353,559</u>

**5. Expenditure on raising funds**

**Fundraising trading expenses**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Consultancy & Advertising	13,640	<b>13,640</b>	12,290
Fundraising trading expenses - wages and salaries	19,749	<b>19,749</b>	15,475
<b>Total 2023</b>	<u>33,389</u>	<u><b>33,389</b></u>	<u>27,765</u>

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Residential, rehabilitation and resettlement	427,384	41,597	<b>468,981</b>	448,781
<i>Total 2022</i>	415,279	33,502	448,781	

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Staff costs	<b>299,274</b>	295,492
Housekeeping	<b>19,862</b>	21,362
Insurance	<b>18,974</b>	17,041
Light and heat	<b>7,293</b>	9,282
Professional fees	<b>6,197</b>	17,565
Rent and rates	<b>16,513</b>	7,362
Resident costs	<b>3,481</b>	2,497
Subscriptions	<b>62</b>	664
Sundry costs	<b>5,048</b>	5,338
Training	<b>23,664</b>	14,799
Travel	<b>6,479</b>	3,642
Depreciation	<b>2,492</b>	5,775
Equipment and repairs	<b>18,045</b>	14,460
	<b>427,384</b>	415,279

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Staff costs	<b>31,402</b>	22,848
Bank charges	<b>480</b>	1,211
Telephone	<b>4,883</b>	4,496
Office costs	<b>1,299</b>	1,458
Governance costs	<b>3,533</b>	3,489
	<b>41,597</b>	33,502

**7. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £1,830 (2022 - £1,680).

**8. Staff costs**

	<b>2023 £</b>	<i>2022 £</i>
Wages and salaries	<b>337,988</b>	320,996
Contribution to defined contribution pension schemes	<b>12,437</b>	12,819
	<b>350,425</b>	333,815

During the year the charity made redundancy payments of **£17,207** (2022: £10,608).

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

	<b>2023</b>	<i>2022</i>
Charitable activities	<b>15</b>	16

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 **£46,994** (2022: £44,111).

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**10. Tangible fixed assets**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	750,000	35,060	785,060
Additions	50,377	1,751	52,128
Revaluations	609,623	-	609,623
At 31 March 2023	<u>1,410,000</u>	<u>36,811</u>	<u>1,446,811</u>
<b>Depreciation</b>			
At 1 April 2022	-	31,009	31,009
Charge for the year	-	2,492	2,492
At 31 March 2023	<u>-</u>	<u>33,501</u>	<u>33,501</u>
<b>Net book value</b>			
At 31 March 2023	<u>1,410,000</u>	<u>3,310</u>	<u>1,413,310</u>
At 31 March 2022	<u>750,000</u>	<u>4,051</u>	<u>754,051</u>

Subsequent to the year end one of the two semi detached properties comprising Hebron House was sold for £735,000. Using this information the Trustees have re-valued the remaining part of Hebron House at £675,000. This valuation recognises that the remaining semi detached property (10 Stanley Avenue) is slightly less marketable than 12 Stanley Ave, which was sold. Allowance has also been made in valuing 10 Stanley Avenue for the cost of work which would be required to return the property to residential use.

On the basis of the above information, freehold property was revalued by the Trustees at 31 March 2023 on an open market basis.

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**10. Tangible fixed assets (continued)**

The Charity has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Freehold property	281,021	230,644
Fixtures and fittings	3,310	4,051
	<b>284,331</b>	<b>234,695</b>
	<b>284,331</b>	<b>234,695</b>

**11. Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Due within one year</b>		
Trade debtors	31,450	62,313
Other debtors	1,246	34
Prepayments and accrued income	9,092	10,108
	<b>41,788</b>	<b>72,455</b>
	<b>41,788</b>	<b>72,455</b>

**12. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	3,513	3,947
Other creditors	43	1,867
Accruals and deferred income	12,421	12,301
	<b>15,977</b>	<b>18,115</b>
	<b>15,977</b>	<b>18,115</b>

	<b>2023</b>	<b>2022</b>
	£	£
Deferred income at 1 April 2022	2,301	18,626
Resources deferred during the year	-	2,301
Amounts released from previous periods	(2,301)	(18,626)
	<b>-</b>	<b>2,301</b>
	<b>-</b>	<b>2,301</b>

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Chapel House Dilapidations Fund	1,050	-	-	925	-	1,975
<b>General funds</b>						
Other unrestricted funds	339,610	410,397	(443,901)	68,859	-	374,965
Revaluation reserve	519,356	-	-	-	609,623	1,128,979
	<b>858,966</b>	<b>410,397</b>	<b>(443,901)</b>	<b>68,859</b>	<b>609,623</b>	<b>1,503,944</b>
<b>Total Unrestricted funds</b>	<b>860,016</b>	<b>410,397</b>	<b>(443,901)</b>	<b>69,784</b>	<b>609,623</b>	<b>1,505,919</b>
<b>Restricted funds</b>						
Bursary	80,772	18,000	-	(19,407)	-	79,365
Resettlement	18,676	21,218	(39,894)	-	-	-
Cellar Upgrade	70,410	-	(10,000)	(50,377)	-	10,033
Church House	-	10,400	(8,575)	-	-	1,825
Improving Women's Social and Community Inclusion	10,000	-	-	-	-	10,000
	<b>179,858</b>	<b>49,618</b>	<b>(58,469)</b>	<b>(69,784)</b>	<b>-</b>	<b>101,223</b>
<b>Total of funds</b>	<b>1,039,874</b>	<b>460,015</b>	<b>(502,370)</b>	<b>-</b>	<b>609,623</b>	<b>1,607,142</b>

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Chapel House Dilapidations Fund	-	-	-	1,050	1,050
<b>General funds</b>					
Other unrestricted funds	342,521	425,365	(449,954)	21,678	339,610
Revaluation reserve	519,356	-	-	-	519,356
	<u>861,877</u>	<u>425,365</u>	<u>(449,954)</u>	<u>21,678</u>	<u>858,966</u>
<b>Total Unrestricted funds</b>	<u>861,877</u>	<u>425,365</u>	<u>(449,954)</u>	<u>22,728</u>	<u>860,016</u>
<b>Restricted funds</b>					
Bursary	80,500	23,000	-	(22,728)	80,772
Resettlement	484	43,800	(25,608)	-	18,676
Cellar Upgrade	12,000	59,190	(780)	-	70,410
Church House	204	-	(204)	-	-
Improving Women's Social and Community Inclusion	-	10,000	-	-	10,000
	<u>93,188</u>	<u>135,990</u>	<u>(26,592)</u>	<u>(22,728)</u>	<u>179,858</u>
<b>Total of funds</b>	<u><u>955,065</u></u>	<u><u>561,355</u></u>	<u><u>(476,546)</u></u>	<u><u>-</u></u>	<u><u>1,039,874</u></u>

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**13. Statement of funds (continued)**

**Bursary** - allows us to admit worthy cases for rehabilitation to any house operated by Hebron Trust 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.

**Cellar Upgrade** - funding received specifically for the upgrade of the cellar at Hebron House. Transfers out of the fund to unrestricted funds are in respect of fixed asset additions for which the ongoing use within the charity is unrestricted.

**Church House** - provided to fund a year's rent on our rented property which is used as a home in our community for women who have faced challenges in their life.

**Improving Women's Social and Community Inclusion** - allows us to provide housing and support to women who are overcoming problems in their life and starting to make a meaningful contribution to their local community.

**HEBRON TRUST**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**14. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	1,050	-	-	925	-	1,975
General funds	858,966	410,397	(443,901)	68,859	609,623	1,503,944
Restricted funds	179,858	49,618	(58,469)	(69,784)	-	101,223
	<u>1,039,874</u>	<u>460,015</u>	<u>(502,370)</u>	<u>-</u>	<u>609,623</u>	<u>1,607,142</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2022 £</i>
Designated funds	-	-	-	1,050	1,050
General funds	861,877	425,365	(449,954)	21,678	858,966
Restricted funds	93,188	135,990	(26,592)	(22,728)	179,858
	<u>955,065</u>	<u>561,355</u>	<u>(476,546)</u>	<u>-</u>	<u>1,039,874</u>

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	1,413,310	1,413,310
Current assets	101,223	108,586	209,809
Creditors due within one year	-	(15,977)	(15,977)
<b>Total</b>	<u>101,223</u>	<u>1,505,919</u>	<u>1,607,142</u>

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**HEBRON TRUST**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	754,051	754,051
Current assets	179,858	124,080	303,938
Creditors due within one year	-	(18,115)	(18,115)
<b>Total</b>	<u>179,858</u>	<u>860,016</u>	<u>1,039,874</u>

**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 **£12,437** (2022: £12,819).

Contributions of **£nil** (2022: £nil) 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 **£2,802** (2022: £4,695).