

Registered number: 02802742
Charity number: 1020095

HEBRON TRUST
(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

HEBRON TRUST
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14 - 15
Notes to the Financial Statements	16 - 28
The following pages do not form part of the statutory financial statements:	
Trustees report	3 - 16

HEBRON TRUST
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Nikolas Vladimir Vitkovitch, Chairperson
Stephen Charles Whitby, Treasurer (resigned 8 July 2024)
Gillian Margaret Hulme (appointed 17 December 2023)
Alison Vinall
Nigel Mark Chapman (resigned 18 June 2024)
Kerry Anne Brighthouse (resigned 26 May 2023)
Ese Busayo (appointed 21 May 2024)

Company registered number

02802742

Charity registered number

1020095

Registered office

Hebron House, 10 Stanley Avenue, Thorpe Hamlet, Norwich, Norfolk, NR7 0BE

Management

Emma Pawsey, CEO
Sara Garrard, Manager
Jackie Pittuck, Finance Officer

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

Medical Adviser

Dr R P Hampshire, Thorpewood Surgery, Woodside Road, Norwich, Norfolk, NR7 9QL

HEBRON TRUST
(A Company Limited by Guarantee)

On 31 March 2024 Hebron Trust celebrated one year of Hebron Housing with four properties in the portfolio providing homes for fifteen women who would otherwise have struggled to find accommodation.

The Hebron Grads programme continued, using WhatsApp and occasionally meeting face to face. This has helped cement their recovery.



HEBRON TRUST
(A Company Limited by Guarantee)

Trustees' Report Contents

Part 1 – What we've done

- 1 Our Vision
- 2 Strategy and Objectives
- 3 Achievements and Performance
- 4 Bursary Scheme
- 5 How our work delivers public benefit – and how we ensure it delivers our aims
- 6 Volunteers
- 7 Financial Review

Part 2 – Structure, Governance and Management

- 8 Governing Document
- 9 Recruitment and Appointment of Board of Management
- 10 Trustee Identification, Induction and Training
- 11 Payment to Trustees
- 12 Management
- 13 Risk Management
- 14 Related Parties
- 15 Responsibilities of the Board of Management
- 16 Independent Examiners
- 17 Approval

HEBRON TRUST
(A Company Limited by Guarantee)

The Board presents its report and financial statements. 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@hebrontrust.org.uk.

Part 1 – What we've done

1 Our Vision

A Christian charity sustainably delivering first class and effective services for vulnerable women through long-term relationships and countless acts of kindness.

Through Hebron Housing, we support women on their path towards independent living with high standard accommodation and individual care and nurture.

2 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 by supporting them with superior quality accommodation and the tools and services they need to become fully independent and move on to become reliable tenants or homeowners. Our history as a residential rehab provider means we have a particular concern for women recovering from addiction and compulsion in respect of drugs or alcohol, and Hebron Housing operates some of its the residential accommodation with a focus on women in recovery.

The main activities for 2023/4 were:

- Completing the sale of 12 Stanley Avenue (half of the former Hebron House residential rehab)
- procuring and commissioning three properties to provide supported housing;
- working with local agencies to identify and on-board tenants;
- supporting former Hebron Trust rehab service users who have settled in the Norwich community or elsewhere.

The Trust's capital is invested in the properties used to provide supported housing.

Other houses are owned by philanthropic partners and managed by the Trust to provide supported housing; typically, partner agrees with the Trust the current housing requirement (say three or four bedrooms, upstairs and downstairs toilets, safe and easily maintained gardens and fencing), buys the property, and brings it to a usable condition. The house is then leased to the Trust, and for the next five years we furnish it and liaise with referrers to fill the house with suitable tenants, and we pay a fixed monthly charge to the partner. We look after all the utility bills and all relationships with the tenants. We support each tenant with a 1:1 relationship and over a tenancy of two years help each woman be ready for independent living. We call this arrangement a "*philanthropy partnership*." At the end of five years, the arrangement can be renewed or the philanthropist can use the property for other purposes or sell it.

The supported housing element of housing benefit, together with the rent each tenant pays, funds the revenue expenditure of the Trust.

HEBRON TRUST
(A Company Limited by Guarantee)

Our objectives for the period to 2028 are to:

- increase the number of properties managed through the Trust’s direct investment and through partnering with philanthropic investors
- help more women achieve independent living
- have enough employees and volunteers to offer sustainable and enjoyable work experiences.

Our service remains available only to women aged 18 and over irrespective of race, religion, faith and sexual orientation. Our buildings impose constraints on our ability to accommodate some kinds of disability, and we operate only in the English language.

3 Achievements and Performance

The Trust provided supported housing for vulnerable women, delivered under the Hebron Housing brand. The number of women helped was 27 (2023: 4).

The Trust continued to support Hebron Grads, women who had been service users of Hebron House residential rehab.

Key Performance Indicators

	2024 FY	2023 FY
Contract income (all services) £k	114	314
Number of support sessions held on Zoom etc	Closed in March 24	48
Women participating in WhatsApp support group	24	30
Capacity for women in supported housing at 31 March	15	3

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 Hebron Trust at least the Living Wage Foundation’s “Real Living Wage”. Although we have not sought accreditation, the Trustees remain committed to paying all employees at least the RLW.

The team at 1 April 2024 comprises five people, providing 4.6 FTE.

4 Bursary Scheme

The Trust developed a Bursary Scheme to assist those who need the services Hebron Trust 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 £79,740 (2023: £79,365). The challenge now is to identify how best to use this fund in our new context.

HEBRON TRUST
(A Company Limited by Guarantee)

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

The fundamental benefit to the public arises through each tenant’s progression out of supported housing, as shown in Table 1.

Table 1: How Hebron Trust delivers public benefit

Public Benefit delivered	How delivered	How measured?	Public benefit arising
Reducing ‘chaotic lifestyle’ typical of addiction	All tenants are part of our Support Programme. This develops decision making skills and reinforces home keeping and relationship-sustaining skills	<ul style="list-style-type: none"> • Case worker RAG for each tenant • Individual Programme progress • Individual’s contribution to running of their home 	<ul style="list-style-type: none"> • Reduction in costs and impact of broken/chaotic homes as women become independent, owning their personal futures
Tenants becoming independent and active participants in society	<p>We help find long-term housing and employment</p> <p>We continue to “be there” to support former Hebron Trust rehab service users irrespective of where they settle</p>	<ul style="list-style-type: none"> • Number of tenants in education, • Number of tenants in volunteering or in paid employment 	<p>As above plus:</p> <ul style="list-style-type: none"> • Economic contribution as women return to workforce and housing market

Case study 1

NR is a recovering alcoholic, suffers from severe anxiety, and has had many complex life changes, losing support of her children, being a victim of DA, no fixed abode, and periods of feeling very dark all of which is potential for relapse.

The referring agency thought that NR would benefit from a contained period of mentoring and supporting NR to move toward resolutions and conflicts with ex-partner and safe access to seeing her children in a safe and measured way which would come with a placement and support of Hebron Housing.

NR says that since being at Elm House, she feels more relaxed, safe, and content and has mentioned that her manic episodes that she previously experienced appear less often. She has been with us for 3 months now and we have already noticed a considerable change in her. She has plunged herself into the Norwich fellowship of AA working the twelve steps, has a service position and has just recently started volunteering on the AA helplines which she is loving. She has also attended in-house recovery workshops such as Core Beliefs.

HEBRON TRUST
(A Company Limited by Guarantee)

Public Benefit delivered	How delivered	How measured?	Public benefit arising
Executing the skills and techniques to support long term abstinence	<p>Rehab Programmes develop skills and techniques. Our support helps tenants execute their learning.</p> <p>We encourage participation in groups including AA and NA where appropriate</p> <p>We support former Hebron Trust rehab service users with Hebron Grads meetings</p>	<ul style="list-style-type: none"> • Number attending support groups where appropriate • Case worker RAG for each tenant 	<p>As above plus:</p> <ul style="list-style-type: none"> • Reduction in costs of addiction support • Reduction in petty crime to support addiction
Providing access to housing for women who might struggle to find other housing	Our housing is available to all women in receipt of housing benefit who meet our safety requirements.	<ul style="list-style-type: none"> • Number and diversity of referring agencies 	<p>Crisis UK reported homelessness for 12 months costs £20k per person. These are 2016 prices</p> <p>Women without a home are significantly more vulnerable.</p>

Case study 2

E, a woman in her 40s, arrived at Hebron House in September 2023, seeking support following recent suicide attempts and severe anxiety triggered by the loss of her mother. Once a woman with a stable career and a fulfilling marriage, E's life took a downward turn as her mental health deteriorated, leaving her with overwhelming despair and isolation.

E was welcomed into Magnolia House with open arms. Initially overwhelmed by nervousness and uncertainty, E's transition into her new living environment was met with apprehension. However, the nurturing atmosphere and the compassionate support of the Hebron team soon began to make a positive impact.

Through regular one to one sessions with her key worker and goal-setting exercises, Hebron empowered E to rediscover her passions and reconnect with her support network. Embracing new opportunities, E began to thrive, exceeding her own expectations.

With each passing week, E's transformation became increasingly evident. She rekindled relationships with family and friends, and became a more confident person.

HEBRON TRUST
(A Company Limited by Guarantee)

6 Volunteers

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

We continued to enjoy the results of David's skill and commitment. He's our volunteer gardener. David was poorly in the spring and summer of 2024, we give thanks for his recovery.

The average number of volunteers, including the Board, is 6. The Trustees thank each volunteer for their contribution.

7 Financial Review

One of the main reasons the Trustees closed the residential rehab business was its financial unsustainability, and 2023/24 was the transition year.

Although most of the costs of closure were reported last year, this year there was significant spend on rebranding and bringing the properties to the high standard we have set ourselves. This is reflected in the details of the balance sheet, where the Trust now owns properties in Silver Road and Copenhagen Way (both in Norwich) in addition to 10 Stanley Avenue. It was not until late summer 2023 that these two properties and the remodelled flat at 10 Stanley Avenue were ready for use.

The Trustees were encouraged when the March 2024 Management Accounts showed the business in surplus for two consecutive months.

Going concern

The Trustees reviewed the financial position and plans for 2024/25 FY as part of their normal Board process. The charity has a strong balance sheet represented by property and substantial Restricted and General reserves. They remain satisfied that Hebron Trust is a financially viable organisation, with no material uncertainties to its going concern position, and that the Trust can continue to operate for at least 12 months from the date of signing these accounts.

Reserves Policy

The Trust's cash position was sound throughout the year.

The Board aims to hold 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.

The Trustees opened an interest-bearing instant access account with CCLA Investment Management Limited and during 2024/25 will transfer funds from Natwest to CCLA.

At the end of March 2024 our free reserves were over 5 months' direct charitable expenditure.

Expenditure = £288k / 12 = £24k per month

Free reserves = £120k

Months = £120k / £24k = 5

HEBRON TRUST
(A Company Limited by Guarantee)

Part 2 Structure, Governance and Management

8 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.

9 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.

10 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.

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

HEBRON TRUST
(A Company Limited by Guarantee)

11 Payment to Trustees

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

Payments made to Trustees	2024 FY	2023 FY	2022 FY
Expenses	£0	£0	£0
Other payments	£0	£0	£0

12 Management

The Trustees met eight times as the Management Committee, with the senior managers joining the discussion, and three as a Trustee-only gathering.

Emma Pawsey is CEO of Hebron Trust and of Hebron Housing.. Emma leads the staff team, and has regular 1:1 meetings with the Chair. She, our Housing Manager Sara, and our Finance Officer Jackie attend Management Committee meetings.

13 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.

14 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 enjoy a philanthropy partnership with Norwich Charitable Trusts, who have leased us a property for supported housing since 1 September 2022.

15 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

HEBRON TRUST
(A Company Limited by Guarantee)

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.

16 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.

17 Approval

Approved by the Board of Management on 5 November 2024 and signed on its behalf by:



Nikolas Vitkovitch, Chairman

HEBRON TRUST
(A Company Limited by Guarantee)

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 2024.

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

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: 06 November 2024

Alice Lynch BSc FCA DChA

MA Partners LLP

7 The Close
Norwich
Norfolk
NR1 4DJ

HEBRON TRUST
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations, legacies and grants	3	56,589	60,491	117,080	144,013
Charitable activities	4	-	128,515	128,515	316,002
Total income		56,589	189,006	245,595	460,015
Expenditure on:					
Raising funds	5	-	24,800	24,800	33,389
Charitable activities	6	38,825	248,772	287,597	468,981
Total expenditure		38,825	273,572	312,397	502,370
Net movement in funds before other recognised gains/(losses)		17,764	(84,566)	(66,802)	(42,355)
Other recognised gains/(losses):					
(Losses)/gains on revaluation of fixed assets		-	(61,278)	(61,278)	609,623
Net movement in funds		17,764	(145,844)	(128,080)	567,268
Reconciliation of funds:					
Total funds brought forward		101,223	1,505,919	1,607,142	1,039,874
Net movement in funds		17,764	(145,844)	(128,080)	567,268
Total funds carried forward		118,987	1,360,075	1,479,062	1,607,142

The notes on pages 16 to 28 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	10	1,234,060	1,413,310
		<u>1,234,060</u>	<u>1,413,310</u>
Current assets			
Debtors	11	5,102	41,788
Cash at bank and in hand		259,590	168,021
		<u>264,692</u>	<u>209,809</u>
Creditors: amounts falling due within one year	12	(19,690)	(15,977)
Net current assets		<u>245,002</u>	<u>193,832</u>
Total assets less current liabilities		<u>1,479,062</u>	<u>1,607,142</u>
Total net assets		<u><u>1,479,062</u></u>	<u><u>1,607,142</u></u>
Charity funds			
Restricted funds	13	118,987	101,223
Unrestricted funds	13	1,360,075	1,505,919
Total funds		<u><u>1,479,062</u></u>	<u><u>1,607,142</u></u>

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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:



Nikolas Vladimír Vitkovitch
Trustee

Date: 5 November 2024

The notes on pages 16 to 28 form part of these financial statements.

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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.

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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%
-----------------------	---	-----

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 2024**

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

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	-	24,991	24,991	53,545
Grants	56,589	35,500	92,089	90,468
Total 2024	56,589	60,491	117,080	144,013
<i>Total 2023</i>	<i>49,618</i>	<i>94,395</i>	<i>144,013</i>	

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Contract income	114,230	114,230	314,222
Miscellaneous income	14,285	14,285	1,780
Total 2024	<u>128,515</u>	<u>128,515</u>	<u>316,002</u>

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Consultancy & Advertising	24,800	24,800	13,640
Fundraising trading expenses - wages and salaries	-	-	19,749
Total 2024	<u>24,800</u>	<u>24,800</u>	<u>33,389</u>

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Residential, rehabilitation and resettlement	249,044	38,553	287,597	468,981
<i>Total 2023</i>	<u>427,384</u>	<u>41,597</u>	<u>468,981</u>	

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	156,298	299,274
Housekeeping	2,626	19,862
Insurance	8,778	18,974
Light and heat	10,488	7,293
Professional fees	5,763	6,197
Rent and rates	12,000	16,513
Resident costs	-	3,481
Subscriptions	1,363	62
Sundry costs	1,509	5,048
Training	2,926	23,664
Travel	2,116	6,479
Depreciation	2,827	2,492
Equipment and repairs	41,170	18,045
Water Charges	1,180	-
	<u>249,044</u>	<u>427,384</u>

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	-	31,402
Bank charges	221	480
Telephone and computer costs	10,567	4,883
Office costs	3,250	1,299
Loss on disposal of fixed asset	22,535	-
Governance costs	1,980	3,533
	<u>38,553</u>	<u>41,597</u>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,830 (2023 - £1,680).

8. Staff costs

	2024 £	<i>2023 £</i>
Wages and salaries	148,809	337,988
Contribution to defined contribution pension schemes	7,489	12,437
	<u>156,298</u>	<u>350,425</u>

During the year the charity made redundancy payments of **£2,572** (2023: £17,207).

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

	2024	<i>2023</i>
Charitable activities	<u>5</u>	<u>15</u>

HEBRON TRUST
(A Company Limited by Guarantee)

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

8. Staff costs (continued)

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 **£51,237** (2023: £46,994).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2023	1,410,000	36,811	1,446,811
Additions	634,814	7,578	642,392
Disposals	(757,536)	(296)	(757,832)
Revaluations	(61,278)	-	(61,278)
At 31 March 2024	<u>1,226,000</u>	<u>44,093</u>	<u>1,270,093</u>
Depreciation			
At 1 April 2023	-	33,501	33,501
Charge for the year	-	2,828	2,828
On disposals	-	(296)	(296)
At 31 March 2024	<u>-</u>	<u>36,033</u>	<u>36,033</u>
Net book value			
At 31 March 2024	<u>1,226,000</u>	<u>8,060</u>	<u>1,234,060</u>
At 31 March 2023	<u>1,410,000</u>	<u>3,310</u>	<u>1,413,310</u>

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	1,650	31,450
Other debtors	-	1,246
Prepayments and accrued income	3,452	9,092
	5,102	41,788

12. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	3,513
Other creditors	-	43
Accruals and deferred income	19,690	12,421
	19,690	15,977

HEBRON TRUST
(A Company Limited by Guarantee)

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

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Chapel House Dilapidations Fund	1,975	-	-	4,200	-	6,175
General funds						
Other unrestricted funds	374,965	189,006	(273,572)	(4,200)	-	286,199
Revaluation reserve	1,128,979	-	-	-	(61,278)	1,067,701
	<u>1,503,944</u>	<u>189,006</u>	<u>(273,572)</u>	<u>(4,200)</u>	<u>(61,278)</u>	<u>1,353,900</u>
Total Unrestricted funds	<u>1,505,919</u>	<u>189,006</u>	<u>(273,572)</u>	<u>-</u>	<u>(61,278)</u>	<u>1,360,075</u>
Restricted funds						
Bursary	79,365	375	-	-	-	79,740
Cellar Upgrade	10,033	-	-	-	-	10,033
Church House	1,825	-	(1,825)	-	-	-
Improving Women's Social and Community Inclusion	10,000	-	(10,000)	-	-	-
Staff Kitchen	-	15,000	(15,000)	-	-	-
Vision 23 Project	-	39,214	(10,000)	-	-	29,214
Provision of equipment	-	2,000	(2,000)	-	-	-
	<u>101,223</u>	<u>56,589</u>	<u>(38,825)</u>	<u>-</u>	<u>-</u>	<u>118,987</u>
Total of funds	<u><u>1,607,142</u></u>	<u><u>245,595</u></u>	<u><u>(312,397)</u></u>	<u><u>-</u></u>	<u><u>(61,278)</u></u>	<u><u>1,479,062</u></u>

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£	£
Unrestricted funds						
Designated funds						
Chapel House Dilapidations	1,050	-	-	925	-	1,975
General funds						
Other unrestricted funds	339,610	410,397	(443,901)	68,859	-	374,965
Revaluation reserve	519,356	-	-	-	609,623	1,128,979
	<u>858,966</u>	<u>410,397</u>	<u>(443,901)</u>	<u>68,859</u>	<u>609,623</u>	<u>1,503,944</u>
Total Unrestricted funds	<u>860,016</u>	<u>410,397</u>	<u>(443,901)</u>	<u>69,784</u>	<u>609,623</u>	<u>1,505,919</u>
Restricted funds						
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
Social and Community Inclusion	10,000	-	-	-	-	10,000
	<u>179,858</u>	<u>49,618</u>	<u>(58,469)</u>	<u>(69,784)</u>	<u>-</u>	<u>101,223</u>
Total of funds	<u><u>1,039,874</u></u>	<u><u>460,015</u></u>	<u><u>(502,370)</u></u>	<u><u>-</u></u>	<u><u>609,623</u></u>	<u><u>1,607,142</u></u>

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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.

Staff Kitchen - funding received for the express purpose of improving the charity's premises for the benefit of the staff.

Vision 23 Project - this project was established to transition from being a charity focused on residential rehab with a modest supported housing provision to a charity focused on supported housing that continues to support former service users.

Provision of Equipment - funding received for the purchase of furniture and equipment for the new accommodation opened during the year for the benefit of service users.

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	1,975	-	-	4,200	-	6,175
General funds	1,503,944	189,006	(273,572)	(4,200)	(61,278)	1,353,900
Restricted funds	101,223	56,589	(38,825)	-	-	118,987
	<u>1,607,142</u>	<u>245,595</u>	<u>(312,397)</u>	<u>-</u>	<u>(61,278)</u>	<u>1,479,062</u>

Summary of funds - prior 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>

15. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	1,234,060	1,234,060
Current assets	118,987	145,705	264,692
Creditors due within one year	-	(19,690)	(19,690)
Total	<u>118,987</u>	<u>1,360,075</u>	<u>1,479,062</u>

HEBRON TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
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)
Total	<u>101,223</u>	<u>1,505,919</u>	<u>1,607,142</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 **£7,489** (2023: £12,437).

No contributions were payable to the fund at the balance sheet date or at the prior year balance sheet date.

17. Related party transactions

During the year donations made to the charity by Trustees and their close family members totalled **£2,136** (2023: £2,802).