

Registered number: 02802742
Charity number: 1020095

HEBRON TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

Nikolas Vladimir Vitkovitch, Chairperson
Stephen Charles Whitby (resigned 8 July 2024)
Nigel Mark Chapman (resigned 18 June 2024)
Alison Vinall
Gillian Margaret Hulme
Ese Busayo (appointed 21 May 2024)
Oluseyi Florence Jimoh (appointed 11 November 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

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On 31 March 2025 Hebron Trust celebrated two years of Hebron Housing. We have two more properties and now have six in the portfolio, providing homes for nineteen women who would otherwise have struggled to find accommodation.

For a small charity, the Trust has a strong balance sheet to deliver its charitable purposes of providing supported accommodation for women. The Trust invests in housing and minimises borrowing to do so by accumulating funds for house purchase in a designated House Purchase Fund (see Note 13 to the accounts). The Trustees aim to maintain a reserve equivalent to four months' operating costs.

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



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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 2024/5 were:

- Establishing a reputation as the first choice provider of supported housing in Norwich;
- Working with two philanthropic partners to add two new properties to the portfolio;
- 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.

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

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
- become financially sustainable, with the income generated from operations sufficient to meet all the costs of operations and administration
- have at least one HMO in the portfolio, where women can establish a sound rental record whilst returning to paid employment.

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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.

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3 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 HT 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, 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 – V’

After a period living in public toilets in Watton, V arrived, overwhelmed by debilitating anxiety and struggling with unmanaged ADHD and autism. She was exhausted, frightened, and desperate for support; her anxiety was intense.

V would come down to the office and sit for hours, simply needing to feel close to someone she trusted. She learned simple but powerful techniques like 4/6 breathing. Eventually, she joined in workshops: these in-house programs are designed by our team to rebuild confidence, challenge negative self-images, and offer practical tools for emotional healing.

With steady encouragement, V began reconnecting with the outside world. Her first walks were around the block, and they grew into longer journeys. With courage and perseverance, she later got a bike, which gave her the freedom to visit local shops on her own, a milestone that once seemed unimaginable.

In January, V moved into one of our more independent properties (Bluebell Heights), and began to truly flourish. She joined a local gym and a running club, building both physical strength and friendships along the way. She has attended social gatherings — something none of us could have dreamed of during those early, painful days.

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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>

Testimony 1

"I would like to write about my experience with Hebron and how well they handled my lapse last Friday. I unfortunately fell back into a cycle of addiction on Friday night, taking drink and drugs and was very unwell. The Hebron staff acted immediately, coming together as a team from all areas, giving their precious out of hours time to help me.

"I have been involved with drug and alcohol teams and mental health teams in the past who have not even come close to acting as proficiently as Hebron did. Without their quick thinking and professionalism, I doubt my lapse would have stopped after one night. They gave me a valuable lifeline and the keys to freedom of addiction, all I have to do was use them to open the door. I will be forever grateful to all of the staff at Hebron for a second chance, they are kind and loving and because of them I'm safe and healthy."

LJ, written in early April 2025

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4 Achievements and Performance

The Trust provided supported housing for vulnerable women, delivered under the Hebron Housing brand. The number of women helped was 33 (2024: 27).

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

Key Performance Indicators

	2025 FY	2024 FY
Contract income (all services) £k	257	114
Women participating in WhatsApp support group	23	24
Capacity for women in supported housing at 31 March	19	15

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". Although we have not sought accreditation, the Trustees remain committed to paying all employees at least the RLW.

We welcomed Karen to the team in February 2025. Karen has worked in both the social housing sector and private housing for more than 30 years. She recently decided to change her focus and concentrate on the lives of women, and came to Hebron to help them achieve their full potential and goals in life.

The team at 1 April 2025 comprises six people, providing 4.9 WTE.

5 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 March 2025, the fund balance was around £79,290.

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.

The average number of volunteers, including the Board, is 7. The Trustees thank each volunteer for their contribution.

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7 Financial Review

Going concern

The Trustees reviewed the financial position and plans for 2025/26 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 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 transferred funds from Natwest to CCLA.

For a small charity, the Trust has a strong balance sheet to deliver its charitable purposes of providing supported accommodation for women. The Trust invests in housing and minimises borrowing to do so by accumulating funds for house purchase in a designated House Purchase Fund (see Note 13 to the accounts).

The Trustees aim to maintain a reserve equivalent to four months' operating costs.

At the end of March 2025 our free reserves were over eleven months' direct charitable expenditure.

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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.

The Articles of Association were amended at an EGM in 2024 to enable the Trust to hold hybrid AGM and other meetings. The opportunity was taken to reduce the AGM Quorum.

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.

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

11 Payment to Trustees

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

Payments made to Trustees	2025 FY	2024 FY	2023 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 two 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 partnership with Norwich Charitable Trusts, who have leased us a property for supported housing since 1 September 2022.

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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 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:

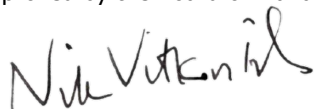
- so far as we are aware, there is no relevant information of which the company's auditors are unaware; and
- as the directors of the company we have taken all reasonable steps to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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 18 June 2025 and signed on its behalf by:



Nikolas Vitkovitch, Chairman

HEBRON TRUST
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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 2025.

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: 18 June 2025

Alice Lynch BSc FCA 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 2025**

	Note	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:						
Donations, legacies and grants	3	125,000	30,000	80,539	235,539	117,080
Charitable activities	4	-	-	287,588	287,588	128,515
Total income and endowments		125,000	30,000	368,127	523,127	245,595
Expenditure on:						
Raising funds	5	-	-	14,478	14,478	24,800
Charitable activities	6	-	51,280	221,863	273,143	287,597
Total expenditure		-	51,280	236,341	287,621	312,397
Net movement in funds before other recognised gains/(losses)		125,000	(21,280)	131,786	235,506	(66,802)
Other recognised gains/(losses):						
Losses on revaluation of fixed assets		-	-	-	-	(61,278)
Net movement in funds		125,000	(21,280)	131,786	235,506	(128,080)
Reconciliation of funds:						
Total funds brought forward		-	118,987	1,360,075	1,479,062	1,607,142
Net movement in funds		125,000	(21,280)	131,786	235,506	(128,080)
Total funds carried forward		125,000	97,707	1,491,861	1,714,568	1,479,062

The notes on pages 17 to 30 form part of these financial statements.

HEBRON TRUST
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REGISTERED NUMBER: 02802742

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	1,238,007	1,234,060
		<u>1,238,007</u>	<u>1,234,060</u>
Current assets			
Debtors	11	14,056	5,102
Cash at bank and in hand		474,933	259,590
		<u>488,989</u>	<u>264,692</u>
Creditors: amounts falling due within one year	12	(12,428)	(19,690)
		<u>476,561</u>	<u>245,002</u>
Net current assets		476,561	245,002
Total assets less current liabilities		1,714,568	1,479,062
Total net assets		1,714,568	1,479,062
Charity funds			
Endowment funds	13	125,000	-
Restricted funds	13	97,707	118,987
Unrestricted funds	13	1,491,861	1,360,075
		<u>1,714,568</u>	<u>1,479,062</u>
Total funds		1,714,568	1,479,062

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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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: 18 June 2025

The notes on pages 17 to 30 form part of these financial statements.

HEBRON TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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.

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

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

	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	-	1,500	22,639	24,139	24,991
Grants	125,000	28,500	57,900	211,400	92,089
Total 2025	125,000	30,000	80,539	235,539	117,080
<i>Total 2024</i>	<i>-</i>	<i>56,589</i>	<i>60,491</i>	<i>117,080</i>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Contract income	256,703	256,703	114,230
Miscellaneous income	30,885	30,885	14,285
Total 2025	<u>287,588</u>	<u>287,588</u>	<u>128,515</u>

5. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Consultancy & Advertising	14,478	14,478	24,800

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Residential, rehabilitation and resettlement	256,681	16,462	273,143	287,597
<i>Total 2024</i>	<u>249,044</u>	<u>38,553</u>	<u>287,597</u>	

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	166,271	156,298
Housekeeping	1,633	2,626
Insurance	7,063	8,778
Light and heat	9,477	10,488
Professional fees	6,906	5,763
Rent and rates	15,250	12,000
Subscriptions	1,722	1,363
Sundry costs	1,121	1,509
Training	3,583	2,926
Travel	2,313	2,116
Depreciation	3,167	2,827
Equipment and repairs	34,834	41,170
Water Charges	3,341	1,180
	<u>256,681</u>	<u>249,044</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank charges	435	221
Telephone and computer costs	9,741	10,567
Office costs	3,586	3,250
Loss on disposal of fixed asset	-	22,535
Governance costs	2,700	1,980
	16,462	38,553

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,250 (2024 - £1,650).

8. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	150,285	140,527
Social security costs	9,256	8,282
Contribution to defined contribution pension schemes	6,730	7,489
	166,271	156,298

During the year the charity made redundancy payments of £Nil (2024: £2,572).

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

	2025	<i>2024</i>
Charitable activities	5	5

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

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 **£45,793** (2024: £51,237).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	1,226,000	44,093	1,270,093
Additions	-	7,699	7,699
Disposals	-	(22,612)	(22,612)
At 31 March 2025	<u>1,226,000</u>	<u>29,180</u>	<u>1,255,180</u>
Depreciation			
At 1 April 2024	-	36,033	36,033
Charge for the year	-	3,167	3,167
On disposals	-	(22,027)	(22,027)
At 31 March 2025	<u>-</u>	<u>17,173</u>	<u>17,173</u>
Net book value			
At 31 March 2025	<u>1,226,000</u>	<u>12,007</u>	<u>1,238,007</u>
At 31 March 2024	<u>1,226,000</u>	<u>8,060</u>	<u>1,234,060</u>

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11. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	-	1,650
Prepayments and accrued income	14,056	3,452
	<u>14,056</u>	<u>5,102</u>

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	3,883	-
Accruals and deferred income	8,545	19,690
	<u>12,428</u>	<u>19,690</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Chapel House Dilapidations Fund	6,175	-	-	8,400	14,575
Property Purchase	-	-	-	200,000	200,000
	<u>6,175</u>	<u>-</u>	<u>-</u>	<u>208,400</u>	<u>214,575</u>
General funds					
Other unrestricted funds	286,199	368,127	(236,341)	(208,400)	209,585
Revaluation reserve	1,067,701	-	-	-	1,067,701
	<u>1,353,900</u>	<u>368,127</u>	<u>(236,341)</u>	<u>(208,400)</u>	<u>1,277,286</u>
Total Unrestricted funds	<u>1,360,075</u>	<u>368,127</u>	<u>(236,341)</u>	<u>-</u>	<u>1,491,861</u>
Endowment funds					
The Edward Gostling Fund	-	125,000	-	-	125,000
Restricted funds					
Bursary	79,740	-	(450)	-	79,290
Preachers Grant - IT Only	-	1,500	(1,500)	-	-
Cellar Upgrade	10,033	-	-	-	10,033
Zedra Grant	-	3,500	(3,500)	-	-
Vision 23 Project	29,214	-	(29,214)	-	-
Lottery - Support Workers Salary	-	20,000	(13,613)	-	6,387
Tranquility Suite	-	5,000	(3,003)	-	1,997
	<u>118,987</u>	<u>30,000</u>	<u>(51,280)</u>	<u>-</u>	<u>97,707</u>
Total of funds	<u>1,479,062</u>	<u>523,127</u>	<u>(287,621)</u>	<u>-</u>	<u>1,714,568</u>

HEBRON TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£	£	£
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>

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NOTES TO THE FINANCIAL STATEMENTS
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13. Statement of funds (continued)

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>

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NOTES TO THE FINANCIAL STATEMENTS
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13. Statement of funds (continued)

The Edward Gostling Fund - A Deed of Gift given to help provide Hebron Trust with greater certainty and flexibility in relation to its income. The capital is invested for a minimum of five years to generate income, to be used to further our charitable purposes.

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.

Tranquility Suite - grants received for the development of a Tranquil space within Hebron House, for use by Tenants and Staff.

Preacher's Grant (IT Spend Only) - grant received solely for the renewal of staff IT equipment and software.

Zedra Grant - grant received from W.O. Street Charitable Foundation solely for providing furniture for tenants.

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

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	6,175	-	-	208,400	214,575
General funds	1,353,900	368,127	(236,341)	(208,400)	1,277,286
Endowment funds	-	125,000	-	-	125,000
Restricted funds	118,987	30,000	(51,280)	-	97,707
	<u>1,479,062</u>	<u>523,127</u>	<u>(287,621)</u>	<u>-</u>	<u>1,714,568</u>

Summary of funds - prior 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>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Endowment funds 2025 £	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	-	1,238,007	1,238,007
Current assets	125,000	97,707	266,282	488,989
Creditors due within one year	-	-	(12,428)	(12,428)
Total	<u>125,000</u>	<u>97,707</u>	<u>1,491,861</u>	<u>1,714,568</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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	118,987	1,360,075	1,479,062

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 **£6,730** (2024: £7,489).

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 **£1,136** (2024: £2,136).