

COMPANY REGISTRATION NUMBER: 01739222
CHARITY REGISTRATION NUMBER: 514184

Hebron Hall Limited
Company Limited by Guarantee
Financial Statements
31 March 2021

GORDON DOWN AND PARTNERS

Accountants & statutory auditor
Temple Court
13a Cathedral Road
Cardiff
CF11 9HA

Hebron Hall Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Hebron Hall Limited
Charity registration number	514184
Company registration number	01739222
Principal office and registered office	Hebron Hall Christian Centre Cross Common Road Dinas Powys Vale of Glamorgan CF64 4YB

The trustees

P. J. Young	
A. D. Lansdown	(retired July 2020)
J. Haines	
T. P. Trotman	
D. M. Rees	

Auditor	Gordon Down and Partners Accountants & statutory auditor Temple Court 13a Cathedral Road Cardiff CF11 9HA
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Bankers	Lloyds Bank 1 Windsor Road Penarth Vale of Glamorgan CF11 9HA
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Solicitors	Jackson Lees 44/45 Hamilton Square Birkenhead CH41 5AR
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Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee and was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law. The Board has the power to appoint additional trustees as it considers appropriate. The charity is organised so that the Board meet regularly to manage its affairs. None of the trustees are involved in the day to day management of the charity. There are full time employees, who manage the day to day administration of the charity and further its objectives.

At the AGM in July 2020, one trustee retired from the Board. Two people have expressed an interest in serving as trustees and this will be considered at the AGM in July 2021.

Objectives and activities

The company's principal objective is the promotion and advancement of the Christian faith by proclaiming the Gospel of Jesus Christ.

The activities carried out by the company in pursuance of its objectives include:

- (1) The provision of residential accommodation to the elderly and infirm, and to provide to those residents the finest care and dedication in accordance with Biblical principles.
- (2) The provision of conference facilities and related accommodation and services to organisations which share the company's objective of advancing the Christian faith.
- (3) The provision of educational, recreational and leisure facilities to enhance the physical and spiritual wellbeing of persons of all ages.

Charitable activities and public benefit

The Board, when developing the strategies for the achievement of the company's objectives, have considered and had regard to the Charity Commission's guidance on public benefit and the available guidance to charities on the development of religion.

The company has sought to make available modern and relaxing facilities to enable, in particular, churches and church leaders to enhance the spiritual knowledge of those under their pastoral care.

The company makes available Christian worship services to residents of the care home, the conference centre attendees and the residents of the sheltered accommodation complex.

The leisure facilities are made available to the public and to associations of all backgrounds.

The Board of trustees have been mindful of the necessity of providing facilities fit for the purpose of making available conference facilities suitable for the modern age.

Hebron Hall Limited

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

The performance of the Charity this year has inevitably been significantly affected by the Covid-19 coronavirus pandemic. All activities referred to below took place only when Welsh Government restrictions allowed.

The conference centre was closed to all residential bookings throughout the financial year in compliance with restrictions.

Occasional day bookings for local school interviews were able to go ahead with appropriate distancing measures in place.

Leisure facilities opened in August, but were forced to close again in December 2020.

The Christian *Thought for the Day* continued to be held each morning for residents in Bethel House care home with staff and residents leading these in place of incoming speakers.

Church services were relayed to Bethel House residents via *Zoom*, *YouTube* and other internet-based platforms.

Care home residents continued to enjoy an active social and engagement programme adapted to protect residents from coronavirus.

Scripture Union - an organisation which goes into schools across Wales leading Christian education and school assemblies - was based in Ebenezer House until termination of the licence on 31st March 2021.

Message Wales, the Wales branch of *The Message* is based at Hebron Hall. It is a Christian charity undertaking programmes of social action in deprived areas across Wales.

Cardiff Street Pastors work from the Centre providing voluntary support to those who need help on the streets of Cardiff late at night when nightclubs close.

Between August and December, the swimming pool opened to the public during the week as a community facility at a nominal charge. The water temperature is warmer than local leisure centres and as a consequence is particularly popular with older people.

Sessions were held in the swimming pool for young people and adults with physical or mental disability who are unable to attend public pools. This includes students from local Beechwood College and the National Autistic Society.

The pool is used each evening, on Saturday mornings and in school holidays to provide swimming lessons for children from across the local area. Thousands of children have learnt to swim at Hebron Hall with hundreds currently attending each week.

A gentle exercise course for the over-50s was held each week between August and December as part of Hebron Hall's active links with the local community and used by residents living on site and others living locally.

The sports hall is used through the week by community groups including table tennis for older people, badminton, children's football and keep fit groups.

The Cabin was also used by community groups including *Slimming World* and children's dance classes.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

To support our on-site sheltered housing residents in King's Court through the pandemic, additional phone calls were initiated and shopping undertaken during the initial months when many were shielding, as advised by Welsh Government. Meals are provided from the care home for sheltered housing residents as required.

Local schools identify the conference centre as an alternative venue in their emergency planning schedules.

Hebron Hall makes grants to other organisations to encourage them in their respective Christian ministries.

Some staff are employed specifically because they may struggle gaining employment elsewhere.

Staff meet each week to pray for the work of the Centre and the continued advancement and promotion of the Christian faith by proclaiming the Gospel of Jesus Christ.

Plans for future periods

The Covid-19 coronavirus pandemic will continue to impact finances in the forthcoming year. Nevertheless, the Charity remains committed to further expansion in the scale and range of its activities consistent with its core object of promoting the Christian gospel.

Community projects including the provision of wildflower beds and bughouses to encourage pollinators will be publicised to local schools to encourage field trips by pupils.

It is hoped to initiate regular events encouraging wider use of the facilities by the local community.

Hebron Hall Limited

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Financial review

The accounts have been prepared in accordance with the Financial Reporting Standard (FRS) 102 and Statement of Recommended Practice applicable to Charities.

The Statement of Financial Activities shows a net deficit of £96,541 for the year (2020: £14,124) and the charitable funds stand at £4,716,701 (2020: £4,813,242).

Funds Available

The present level of funding is adequate to support the continuation to the Charity's existing operations for the medium term, and the trustees consider the financial position to be satisfactory.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6 July 2021 and signed on behalf of the board of trustees by:


P.J. Young -
Trustee

Hebron Hall Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Hebron Hall Limited

Year ended 31 March 2021

Opinion

We have audited the financial statements of Hebron Hall Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Hebron Hall Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Hebron Hall Limited *(continued)*

Year ended 31 March 2021

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Hebron Hall Limited

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Independent Auditor's Report to the Members of Hebron Hall Limited *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Our audit procedures were designed to respond to the identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements.

Our audit procedures included, but were not limited to:

- discussing with the trustees and management their policies and procedures regarding laws and regulations;
- remaining alert to any indications of non-compliance throughout our audit;

Hebron Hall Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of Hebron Hall Limited *(continued)*

Year ended 31 March 2021

- considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.
 - making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
 - gaining an understanding of the internal controls established to mitigate the risks related to fraud;
 - addressing the risks of fraud through management override of controls by performing journal entry testing.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
 - Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Laurence Cohen FCA
Senior Statutory Auditor
for and on behalf of Gordon Down and Partners
Statutory Auditors & Accountants
144 Walter Road
Swansea
SA1 5RW

6 July 2021

Hebron Hall Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	4,923	4,923	3,698
Other trading activities	6	1,061,160	1,061,160	1,557,181
Investment income	7	974	974	8,435
Other income	8	318,043	318,043	–
Total income		<u>1,385,100</u>	<u>1,385,100</u>	<u>1,569,314</u>
Expenditure				
Expenditure on charitable activities	9,10	1,481,641	1,481,641	1,583,438
Total expenditure		<u>1,481,641</u>	<u>1,481,641</u>	<u>1,583,438</u>
Net expenditure and net movement in funds		<u>(96,541)</u>	<u>(96,541)</u>	<u>(14,124)</u>
Reconciliation of funds				
Total funds brought forward		4,813,242	4,813,242	4,827,366
Total funds carried forward		<u>4,716,701</u>	<u>4,716,701</u>	<u>4,813,242</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

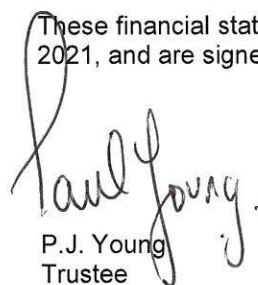
The notes on pages 14 to 22 form part of these financial statements.

Hebron Hall Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	16		3,450,424	3,471,139
Current assets				
Debtors	17	19,684		20,700
Cash at bank and in hand		1,341,947		1,413,240
		<u>1,361,631</u>		<u>1,433,940</u>
Creditors: amounts falling due within one year	18	<u>95,354</u>		<u>91,837</u>
Net current assets			<u>1,266,277</u>	<u>1,342,103</u>
Total assets less current liabilities			<u>4,716,701</u>	<u>4,813,242</u>
Net assets			<u>4,716,701</u>	<u>4,813,242</u>
Funds of the charity				
Unrestricted funds:				
Revaluation reserve		2,087,145		2,087,145
Other unrestricted income funds		2,629,556		2,726,097
Total unrestricted funds		<u>4,716,701</u>		<u>4,813,242</u>
Total charity funds	21		<u>4,716,701</u>	<u>4,813,242</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 6 July 2021, and are signed on behalf of the board by:


P.J. Young
Trustee

The notes on pages 14 to 22 form part of these financial statements.

Hebron Hall Limited
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net expenditure	(96,541)	(14,124)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	20,715	20,528
Other interest receivable and similar income	(974)	(8,435)
Accrued expenses/(income)	1,609	(41,562)
<i>Changes in:</i>		
Trade and other debtors	1,016	(11,320)
Trade and other creditors	1,908	21,480
Cash generated from operations	<u>(72,267)</u>	<u>(33,433)</u>
Interest received	974	8,435
Net cash used in operating activities	<u>(71,293)</u>	<u>(24,998)</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(37,555)
Net cash used in investing activities	<u>—</u>	<u>(37,555)</u>
Net decrease in cash and cash equivalents	(71,293)	(62,553)
Cash and cash equivalents at beginning of year	1,413,240	1,475,793
Cash and cash equivalents at end of year	<u>1,341,947</u>	<u>1,413,240</u>

The notes on pages 14 to 22 form part of these financial statements.

Hebron Hall Limited
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Hebron Hall Christian Centre, Cross Common Road, Dinas Powys, South Glamorgan, CF64 4YB.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Hebron Hall Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	10% reducing balance
Motor Vehicles	-	25% reducing balance
Equipment	-	10% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to £1 per member.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations and Gifts	<u>4,923</u>	<u>4,923</u>	<u>3,698</u>	<u>3,698</u>

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bethel House Fees	964,869	964,869	1,099,485	1,099,485
Residential Rents	43,728	43,728	52,112	52,112
Conference Centre Fees	9,444	9,444	299,095	299,095
Leisure Centre Fees	24,970	24,970	87,265	87,265
Sheltered Accommodation Income	15,895	15,895	16,403	16,403
Rental Income	1,873	1,873	1,957	1,957
Sundry Income	381	381	864	864
	<u>1,061,160</u>	<u>1,061,160</u>	<u>1,557,181</u>	<u>1,557,181</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>974</u>	<u>974</u>	<u>8,435</u>	<u>8,435</u>

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Government and Local Authority grants	<u>318,043</u>	<u>318,043</u>	<u>—</u>	<u>—</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Expenditure in furtherance of the charitable activities	1,200,366	1,200,366	1,237,854	1,237,854
Management and administration costs	276,550	276,550	341,311	341,311
Support costs	4,725	4,725	4,273	4,273
	<u>1,481,641</u>	<u>1,481,641</u>	<u>1,583,438</u>	<u>1,583,438</u>

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Expenditure in furtherance of the charitable activities	1,200,366	–	1,200,366	1,237,854
Management and administration costs	276,550	–	276,550	341,311
Governance costs	–	4,725	4,725	4,273
	<u>1,476,916</u>	<u>4,725</u>	<u>1,481,641</u>	<u>1,583,438</u>

11. Analysis of support costs

	Total 2021 £	Total 2020 £
Governance costs	–	<u>4,275</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>20,715</u>	<u>20,528</u>

13. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>4,275</u>	<u>4,275</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	1,053,777	1,006,641
Employer contributions to pension plans	96,271	102,661
	<u>1,150,048</u>	<u>1,109,302</u>

The average head count of employees during the year was Nil (2020: 69). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of employees	<u>69</u>	<u>72</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Hebron Hall Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2020 and 31 March 2021	3,294,482	260,828	2,917	252,676	3,810,903
Depreciation					
At 1 April 2020	–	220,234	2,649	116,881	339,764
Charge for the year	–	4,060	67	16,588	20,715
At 31 March 2021	<u>–</u>	<u>224,294</u>	<u>2,716</u>	<u>133,469</u>	360,479
Carrying amount					
At 31 March 2021	3,294,482	36,534	201	119,207	3,450,424
At 31 March 2020	3,294,482	40,594	268	135,795	3,471,139

17. Debtors

	2021 £	2020 £
Trade debtors	9,403	20,700
Prepayments and accrued income	6,243	–
Other debtors	4,038	–
	<u>19,684</u>	<u>20,700</u>

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	14,245	11,226
Accruals and deferred income	42,346	38,664
Social security and other taxes	14,161	14,555
Other creditors	24,602	27,392
	<u>95,354</u>	<u>91,837</u>

19. Deferred income

	2021 £	2020 £
Amount deferred in year	25,467	23,394

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £96,271 (2020: £102,661).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	2,726,097	1,385,100	(1,481,641)	2,629,556
Revaluation reserve	2,087,145	–	–	2,087,145
	<u>4,813,242</u>	<u>1,385,100</u>	<u>(1,481,641)</u>	<u>4,716,701</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	2,740,221	1,569,314	(1,583,438)	2,726,097
Revaluation reserve	2,087,145	–	–	2,087,145
	<u>4,827,366</u>	<u>1,569,314</u>	<u>(1,583,438)</u>	<u>4,813,242</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,450,423	3,450,423
Current assets	1,361,632	1,357,632
Creditors less than 1 year	(95,354)	(95,354)
Net assets	<u>4,716,701</u>	<u>4,716,701</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,471,139	3,471,139
Current assets	1,433,940	1,433,940
Creditors less than 1 year	(91,837)	(91,837)
Net assets	<u>4,813,242</u>	<u>4,813,242</u>

Hebron Hall Limited
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

23. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>1,413,240</u>	<u>(71,306)</u>	<u>1,341,934</u>

Hebron Hall Limited
Company Limited by Guarantee
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

Hebron Hall Limited
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations and Gifts	4,923	3,698
	<u> </u>	<u> </u>
Other trading activities		
Bethel House Fees	964,869	1,099,485
Residential Rents	43,728	52,112
Conference Centre Fees	9,444	299,095
Leisure Centre Fees	24,970	87,265
Sheltered Accommodation Income	15,895	16,403
Rental Income	1,873	1,957
Sundry Income	381	864
	<u> </u>	<u> </u>
	1,061,160	1,557,181
	<u> </u>	<u> </u>
Investment income		
Bank interest receivable	974	8,435
	<u> </u>	<u> </u>
Other income		
Other exceptional income	318,043	—
	<u> </u>	<u> </u>
Total income	1,385,100	1,569,314
	<u> </u>	<u> </u>

Hebron Hall Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Purchases	38,116	66,849
Wages and salaries	1,053,777	1,006,641
Pension costs	96,271	102,661
Rates and water	17,509	21,240
Light and heat	48,002	60,651
Repairs and maintenance	70,236	103,259
Insurance	26,050	24,749
Other establishment	25,554	33,592
Other motor/travel costs	749	1,193
Legal and professional fees	34,184	82,825
Telephone	4,742	4,462
Other office costs	9,351	9,869
Depreciation	20,715	20,528
Training	5,337	4,783
Residents' Activities	1,962	2,379
Sundry Expenses	50	333
Gifts Given	9,952	8,185
Bank Charges	166	132
Irrecoverable VAT	18,918	29,107
	<u>1,481,641</u>	<u>1,583,438</u>
Total expenditure	<u>1,481,641</u>	<u>1,583,438</u>
Net expenditure	<u>(96,541)</u>	<u>(14,124)</u>

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Expenditure in furtherance of the charitable activities		
<i>Activities undertaken directly</i>		
Food and Provisions	38,116	66,849
Wages/salaries	982,660	935,170
Rates & water	17,509	21,240
Heat, Light and Power	48,002	60,651
Repairs and Maintenance	70,236	103,259
Laundry, Janitorial Supplies and First Aid	25,554	33,592
Travelling and Expenses	749	1,193
Registration Fees and Licenses	239	220
Training	5,337	4,783
Residents' Activities	1,962	2,379
Sundry Expenses	50	333
Gifts Given	9,952	8,185
	<u>1,200,366</u>	<u>1,237,854</u>
Management and administration costs		
<i>Activities undertaken directly</i>		
Salaries	71,117	71,471
Pension costs	96,271	102,661
Insurance	26,050	24,749
Professional fees	29,220	78,332
Telephone and Fax	4,742	4,462
Printing, Stationery and Advertising	9,351	9,869
Depreciation	20,715	20,528
Bank charges	166	132
Irrecoverable VAT	18,918	29,107
	<u>276,550</u>	<u>341,311</u>
Governance costs		
Audit and Accountancy Fees	4,725	4,273
	<u>4,725</u>	<u>4,273</u>
Expenditure on charitable activities	<u>1,481,641</u>	<u>1,583,438</u>