

COMPANY REGISTRATION NUMBER: 01739222
CHARITY REGISTRATION NUMBER: 514184

Hebron Hall Limited
Company Limited by Guarantee
Financial Statements
31 March 2023

GORDON DOWN & PARTNERS

Accountants & statutory auditor
144 Walter Road
Swansea
SA1 5RW

Hebron Hall Limited
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Hebron Hall Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

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 2023.

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
CF64 4YB

The trustees

P.J. Young
J. Haines
A. McGhee
V. Pici
T.P. Trotman
D.M. Rees

Auditor Gordon Down & Partners
Accountants & statutory auditor
144 Walter Road
Swansea
SA1 5RW

Bankers Lloyds Bank

Solicitors Jackson Lees
44/45 Hamilton Square
Birkenhead
CH41 5AR

Hebron Hall Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

The Trustees are not involved in the day-to-day management of the charity. The responsibility for the running of the charity, the preparation of management accounts, fiscal due diligence and operational control is delegated to suitably qualified staff, under the direction of an experienced Chief Executive Officer. These full-time employees, manage the day-to-day administration of the charity and further its objectives. Through regular communication, reporting and board meeting attendance, the CEO is held accountable by the trustees who are consulted on a regular basis.

Objectives and activities

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

In order to fulfil its objectives, the charity has from its earliest days operated principally a three-strand provision of services. These are indivisible and integral to the raison d'être of the organisation and the pursuance of its stated objectives. These activities in outline are:

- (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.

To these, a fourth was added as part of the development of the site almost twenty years ago:

- (4) The provision of 15 assisted living dwellings, owner occupied, which are managed on a lease basis by the organisation to provide an interim facility for older people, who wish to live independently and who do not yet require the facilities of the care home. These dwellings subject to the contractual agreement that the occupiers must be in sympathy with the charity's Christian ethos and values.

Each of these services are not separately provided, as stated they are part of the integrated vision and objectives of the charity, each providing a conjoined and deliberate part that makes up the whole of the organisation's activities. Located on an enclosed seven-acre campus, they share infrastructure, utilities and facilities, which provide an integrated provision in furtherance of the primary objectives.

Hebron Hall Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities (cont)

Employed staff are contractually interchangeable across each of these services, with the obvious exception of key specialised and qualified personnel where such knowledge is required. The administration, finance and operational oversight is centrally located and provides financial, payroll, HR, IT, operational and executive management across all these services.

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 in particular the available guidance on charities for 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 nursing 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 providing conference facilities suitable for the modern age.

Achievements and performance

The effects of the Covid pandemic were less of a significant influence during the year and the operations of the charity began to return to pre covid levels. There was a transition during the year from some pandemic financial support to normal business, with a recovery seen in the leisure centre and conference facility bookings and usage. As the year progressed a high level of bookings was experienced which bodes well for the forthcoming year. There was a modest increase in the surplus of income over expenditure for the year.

The return to normal activity was reflected throughout the year in the services and achievements offered in each of the sectors in which the organisation operated.

The *Christian Thought for the Day* held each morning for residents in Bethel House care home welcomed once again incoming speakers. A resource of around forty individuals to lead the residents in this simple act of worship, which includes Bible readings, songs and a short message, appropriate to the residents needs and wishes. In addition, the Sunday act of worship was reinstated with invited speakers and church leaders to provide this facility to those who are unable to attend their own place of worship.

Following the sudden death of the Responsible Individual (RI) for Bethel House care home, at the request of Care Inspectorate Wales, the regulatory body under which the care home is licenced to operate, the CEO of Hebron Hall was appointed as the new RI and assumes the legal and regulatory responsibility for the facility under the oversight of the trustees.

Hebron Hall Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Achievements and performance (cont)

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 and within the prison population across Wales. Their work includes rehabilitating offenders and assisting those with substance abuse issues. *Cardiff Street Pastors* also work from the Centre providing voluntary support to those who need help on the streets of Cardiff late at night when nightclubs close.

The swimming pool was 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, Evergreen Care 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.

The sports hall was 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.

In all, Hebron continues to welcome around 1,000 members of the local community per week across the range of community led activities run.

Our on-site assisted-living housing residents in King's Court attended meet and greet sessions in the conference facilities at Hebron Hall, where they could socialise and enjoy guest speakers on a variety of topics. They were also invited to events held at the centre and are regularly visited by volunteers from the organisation.

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.

Staff continue to 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 charity is well funded and is beginning to look at new projects and opportunities for development to its on-site facilities. A budget is being set for scheduled maintenance and improvements of the site to enable the charity to continue to meet the needs of its stakeholders and users both in the Christian community nationally and in the local community where it continues to play a vital and long-standing role.

Hebron Hall Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

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 surplus of £54,739 for the year (2022: £27,126) and the charitable funds stand at £4,798,566 (2022: £4,743,827).

Funds Available

The trustees consider that the present level of funding is adequate to support the continuation of 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.

Hebron Hall Limited
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2023

Auditor

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

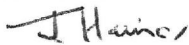
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that 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 24/7/2023 and signed on behalf of the board of trustees by:



J Haines
Trustee

Hebron Hall Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

Opinion

We have audited the financial statements of Hebron Hall Limited (the 'charity') for the year ended 31 March 2023 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 2023 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 2023

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

Company Limited by Guarantee

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

Year ended 31 March 2023

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.

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:

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;
- considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud;
- making inquiries 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.

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.

Hebron Hall Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- 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.



Gordon Down & Partners
Statutory Auditor
144 Walter Road
Swansea
SA1 5RW

25/07/2023

Hebron Hall Limited
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	1,018	1,018	3,427
Other trading activities	6	1,638,145	1,638,145	1,336,120
Investment income	7	5,084	5,084	363
Other income	8	74,396	74,396	268,948
Total income		<u>1,718,643</u>	<u>1,718,643</u>	<u>1,608,858</u>
Expenditure				
Expenditure on charitable activities	9,10	1,663,904	1,663,904	1,581,732
Total expenditure		<u>1,663,904</u>	<u>1,663,904</u>	<u>1,581,732</u>
Net income and net movement in funds		<u>54,739</u>	<u>54,739</u>	<u>27,126</u>
Reconciliation of funds				
Total funds brought forward		4,743,827	4,743,827	4,716,701
Total funds carried forward		<u>4,798,566</u>	<u>4,798,566</u>	<u>4,743,827</u>

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

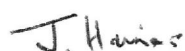
The notes on pages 14 to 22 form part of these financial statements.

Hebron Hall Limited
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		3,491,609	3,476,208
Current assets				
Debtors	16	24,040		35,418
Cash at bank and in hand		1,379,243		1,348,218
		<u>1,403,283</u>		<u>1,383,636</u>
Creditors: amounts falling due within one year	17	<u>96,326</u>		<u>116,017</u>
Net current assets			<u>1,306,957</u>	<u>1,267,619</u>
Total assets less current liabilities			<u>4,798,566</u>	<u>4,743,827</u>
Net assets			<u>4,798,566</u>	<u>4,743,827</u>
Funds of the charity				
Unrestricted funds:				
Revaluation reserve		2,087,145		2,087,145
Other unrestricted income funds		2,711,421		2,656,682
Total unrestricted funds		<u>4,798,566</u>		<u>4,743,827</u>
Total charity funds	20		<u>4,798,566</u>	<u>4,743,827</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 24th July 2023, and are signed on behalf of the board by:



J. Haines
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 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	54,739	27,126
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	21,019	17,228
Other interest receivable and similar income	(5,084)	(363)
Accrued expenses	6,373	8,175
<i>Changes in:</i>		
Trade and other debtors	11,378	(15,734)
Trade and other creditors	(26,064)	12,488
Cash generated from operations	62,361	48,920
Interest received	5,084	363
Net cash from operating activities	<u>67,445</u>	<u>49,283</u>
Cash flows from investing activities		
Purchase of tangible assets	(36,420)	(43,012)
Proceeds from sale of tangible assets	-	-
Net cash used in investing activities	<u>(36,420)</u>	<u>(43,012)</u>
Net increase in cash and cash equivalents	31,025	6,721
Cash and cash equivalents at beginning of year	1,348,218	1,341,947
Cash and cash equivalents at end of year	<u>1,379,243</u>	<u>1,348,218</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 2023

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 with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

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 2023

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.

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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% straight line
Motor Vehicles	-	25% reducing balance
Equipment	-	33% straight line

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.

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations and Gifts	1,018	1,018	3,427	3,427

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bethel House Fees	1,190,804	1,190,804	1,033,755	1,033,755
Residential Rents	49,502	49,502	49,121	49,121
Conference Centre Fees	277,857	277,857	131,618	131,618
Leisure Centre Fees	104,468	104,468	105,232	105,232
Assisted Housing Income	13,132	13,132	14,344	14,344
Rental Income	1,687	1,687	1,898	1,898
Sundry Income	695	695	152	152
	<u>1,638,145</u>	<u>1,638,145</u>	<u>1,336,120</u>	<u>1,336,120</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	5,084	5,084	363	363

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other exceptional income	74,396	74,396	268,948	268,948

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Expenditure in furtherance of the charitable activities	1,472,130	1,472,130	1,295,659	1,295,659
Management and administration costs	181,846	181,846	281,197	281,197
Support costs	9,928	9,928	4,876	4,876
	<u>1,663,904</u>	<u>1,663,904</u>	<u>1,581,732</u>	<u>1,581,732</u>

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Expenditure in furtherance of the charitable activities	1,472,130	–	1,472,130	1,295,659
Management and administration costs	181,846	–	181,846	281,197
Governance costs	–	9,928	9,928	4,876
	<u>1,653,976</u>	<u>9,928</u>	<u>1,663,904</u>	<u>1,581,732</u>

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>18,286</u>	<u>17,228</u>

12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>4,820</u>	<u>4,500</u>

13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	1,181,447	1,098,872
Employer contributions to pension plans	60,888	89,266
	<u>1,242,335</u>	<u>1,188,138</u>

The average head count of employees during the year was 60 (2022: 69). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of employees	<u>56</u>	<u>72</u>

One employee received employee remuneration and benefits between £60,000 and £70,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

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

Hebron Hall Limited
Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	3,315,293	262,685	2,917	273,020	3,853,915
Additions	3,640	16,178	–	16,602	36,420
Disposals	–	(180,329)	–	(8,069)	(188,398)
At 31 March 2023	<u>3,318,933</u>	<u>98,534</u>	<u>2,917</u>	<u>281,553</u>	<u>3,701,937</u>
Depreciation					
At 1 April 2022	–	228,087	2,766	146,854	377,707
Charge for the year	–	4,458	38	13,790	18,286
Disposals	–	(180,328)	–	(5,337)	(185,665)
At 31 March 2023	<u>–</u>	<u>52,217</u>	<u>2,804</u>	<u>155,307</u>	<u>210,328</u>
Carrying amount					
At 31 March 2023	<u>3,318,933</u>	<u>46,317</u>	<u>113</u>	<u>126,246</u>	<u>3,491,609</u>
At 31 March 2022	<u>3,315,293</u>	<u>34,598</u>	<u>151</u>	<u>126,166</u>	<u>3,476,208</u>

16. Debtors

	2023	2022
	£	£
Trade debtors	5,142	24,112
Prepayments and accrued income	15,166	7,166
Other debtors	3,732	4,140
	<u>24,040</u>	<u>35,418</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	9,505	40,608
Accruals and deferred income	67,094	56,351
Social security and other taxes	16,539	15,721
Other creditors	3,188	3,337
	<u>96,326</u>	<u>116,017</u>

18. Deferred income

	2023	2022
	£	£
Amount deferred in year	<u>35,667</u>	<u>31,297</u>

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. 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 £60,888 (2022: £89,266).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	2,656,682	1,718,643	(1,663,904)	2,711,421
Revaluation reserve	2,087,145	–	–	2,087,145
	<u>4,743,827</u>	<u>1,718,643</u>	<u>(1,663,904)</u>	<u>4,798,566</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	2,629,556	1,608,858	(1,581,732)	2,656,682
Revaluation reserve	2,087,145	–	–	2,087,145
	<u>4,716,701</u>	<u>1,608,858</u>	<u>(1,581,732)</u>	<u>4,743,827</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,491,609	3,491,609
Current assets	1,403,283	1,403,283
Creditors less than 1 year	(96,326)	(96,326)
Net assets	<u>4,798,566</u>	<u>4,798,566</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	3,476,208	3,476,208
Current assets	1,383,636	1,383,636
Creditors less than 1 year	(116,017)	(116,017)
Net assets	<u>4,743,827</u>	<u>4,743,827</u>

Hebron Hall Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>1,348,218</u>	<u>31,025</u>	<u>1,379,243</u>