
HETTY'S
(a company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

HETTY'S
(a company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees	V Gardiner T Dauban D W Marriott C Jackson
Company registered number	06923705
Charity registered number	1133138
Registered office	Marlborough House 23 Woodhouse Road Mansfield Nottinghamshire NG18 2AF
Chief executive officer	D Knowles
Accountant	Jonathan Wilson Chartered Accountant Cromwell House 68 West Gate Mansfield Nottinghamshire NG18 1RR
Bankers	Co-operative Bank PLC PO Box 250 Delf House Southway Skelmersdale WNT 6WT Mansfield Building Society Regent House Regent Street Mansfield Nottinghamshire NG18 1SS

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report together with the financial statements of the company for the year from 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a trustees' report and a directors' report under company law. The trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 2 (effective January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The principal objects of the charity are:

- The protection and preservation of the health and wellbeing of parents, families and friends of those persons who are, or in danger of becoming, addicted to, or dependent upon, drugs of any description, alcohol, solvents or other addictive substances and in particular by the provision of education, advice and support;
- Hetty's supports families across the four districts of North Nottinghamshire who are affected by someone else's drug and alcohol misuse by providing a free confidential telephone helpline, one to one support, kinship care provision, including respite, text service, group work and community training.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Main activities undertaken to further the company's purposes for the public benefit

The trustees have complied with the duty (set out in Section 4 of the Charities Act 2006) to have due regard to public benefit guidance published by the Charities Commission. The trustees have considered the public benefit delivered by Hetty's and have made the following response: "Our aim is to benefit disadvantaged families and communities by providing free support around substance misuse. Our primary focus is on North Nottinghamshire although we are happy to share our expertise across the UK and mentor similar organisations according to need."

Achievements and performance

a. Review of activities

Hetty's board confirms that on a fund by fund basis the charity's assets are available and adequate to fulfil the obligations of the charity. The board regards all activities as fulfilling the main objective of the charity, however, certain funds are restricted to particular areas of activity within the charity's main objectives and these are classified as restricted funds.

Principal funding sources:

Over 63% of the charity's core funding in 2021-2022 was comprised of a grant from the substance treatment

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

provider in Nottinghamshire 'Change, Grow, Live' (CGL), as well as a restricted grant from The Lottery Community Fund.

Other funding was generated through the following:

- The Eastwood Foundation
- The Co Operative Community Fund
- The Humane Touch
- Various fundraising events
- Monthly membership scheme
- Trading via Warsop Charity shop and eBay
- Room Hire

About the service

Hetty's is a dedicated family service, providing emotional and practical support to family members affected by a loved one's substance or alcohol misuse. With deep community roots and over 26 years' experience, Hetty's has established a reputation of non-judgmental and effective support provision, which is clearly evidenced in service feedback and partnership support.

Family members enter the service during times of despair and chaos, and, using a variety of interventions, Hetty's aim is to reduce isolation and empower families, individuals, and communities to maximise and improve their social capital and life chances. However, management recognises that the impact on families can be complex, and often more than one member of the family may require support at any one time, and so, where possible, the service has been tailored to ensure that it supports whole families with their individual issues by working in close partnership with other support services.

Hetty's provides a range of services that are aimed at providing diversity of engagement, and progression opportunities, for clients. These include:

- A telephone helpline - immediate crisis support, advice, information and brief interventions, daily from 9am-9pm. Text-based and email support also available for clients who want to remain anonymous or have communication difficulties.
- One to one support – including Risk assessment, Rickter assessment and support sessions utilising a wide range of psychosocial interventions (12 weeks and then review)
- Weekly educational workshops across the seven districts
- Monthly "You understand me too" workshops (Co facilitated by a family worker and a recovering service user)
- Structured peer support groups across all seven districts
- Volunteer opportunities for families and recovering service users within family support and peer groups also in Hetty's trading premises (trading shops and an EBay shop)
- Access to low cost complementary therapies
- Full kinship care service to families who have taken on the primary caregiver role for a substance user's children. Alongside the standard support (as described above), the service actively engages with social care, schools, and children's services to achieve greater stability for the child. (This may include attendance and advocacy at multi-agency meetings, case conferences, reviews and court hearings).

• **#FORGOTTEN5MILLION**

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FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

National picture:

Hetty's have looked at the national context for our work. In December 2021 Adfam launched its #FORGOTTENFIVEMILLION research, evidencing the numbers of people negatively affected by someone else's drinking, drug taking or gambling. Research showed that 5.5 million people in the UK are currently affected by the above equating to 1 in 10 of us or 11% of the population. The research also showed a prolonged negative effect of substance use. One third of people surveyed had been negatively affected for over 10 years, another third for between 4 and 10 years and a quarter for 1-3 years. Hetty's statistics echo the Adfam research as our records show that many families access Hetty's services and support for between 4 and 10 years.

Service Evaluation:

Hetty's successfully engaged and worked with 474 individual clients in the reporting period 1 April 2021 – 31 March 2022. 71 of the 474 unique clients identified as Kinship Carers. These unique clients accessed 4,802 support sessions from a range of interventions on offer, with 6101 attendances within the sessions. Due to the duration of time clients access the service Hetty's delivered interventions to approximately 200 actively engaged clients every month.

The graph below shows work areas broken down by districts and attendees.

Work area	Ashfield	Bassetlaw	Broxtowe	Gedling	Mansfield	Newark&Sherwood	Out of area	Rushcliffe	Total
1 to 1 sessions	233	186	132	251	311	157	25	183	1478
Bereavement	4		2		1	1			8
Clinical Supervision	3	2	7	10	1	1		3	27
Peer Support Groups	55	149	84	112	172	138	7	59	776
External Presentation	1			1		2			4
Educational Courses	31	28	25	25	84	51	9	3	256
Helpline contacts (inwards)	62	40	61	59	84	34	14	42	396
Mediation						1			1
Safeguarding	38	13	12	18	26	25		7	139
Telephone/email ongoing support	371	267	355	547	850	327	49	223	2989
Therapy	2		2		19	4			27
Total	800	685	680	1023	1548	741	104	520	6101

Hetty's continues to streamline services to meet the ever demanding need and demand from families who are negatively affected by someone else's substance misuse. In the last 12 months Hetty's have devised an Out of Area model for families who are not fortunate enough to have family support in their own area. This is a paid service model delivered via a digital support pathway.

Over the last year the team have seen an increase in the number of safeguarding issues, including more complex cases, vulnerable adults and Child Criminal Exploitation. The team work closely with partners to ensure the safety of families and children is paramount. This is supported by clinical supervision and ongoing training.

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Achievements and performance (continued)

The graph below shows the number of unique family members who have accessed during the year, and their loved ones primary substance of choice.

Primary drug of choice	Ashfield	Bassetlaw	Broxtowe	Gedling	Mansfield	Newark & Sherwood	Out of area	Rushcliffe	Total
Alcohol	36	28	14	31	58	28	2	16	213
Amphetamines	2	2			2				6
Cannabis	18	12	12	5	22	7	2	8	86
Cocaine	7	7	4	6	13	10		8	55
Crack cocaine	3	6	3		4			1	17
Heroin	2	11	6	3	11	5	2	1	41
Methadone	3	1	3	4	2	4	1	2	20
Methamphetamine				1		1		1	3
NPS					1				1
Other			1				2	2	5
Other opiates								1	1
Prescribed medication	1								1
Substance Free					7	3			10
Unknown	5	4			5			1	15
Total	77	71	43	50	125	58	9	41	474

Evaluation

Evaluating the service in general, and in particular from the 1-1 provision, is key to ensuring that techniques and support delivery remain effective. This evaluation process consists of client feedback questionnaires, client and staff focus group sessions, and using the proven client score based Rickter™ tool.

Results from the general client questionnaires, asked of clients on exit from the service, have been really positive for the past year, with **100% of respondents rating the service they had received as 'Excellent' or 'Very good'**.

A snapshot of data from Rickter a self-rated tool which measures the journey travelled by Hetty's clients, from entering Hetty's service pathway to review and exit.

Outcome	% of positive change
How knowledgeable do you feel about your current issues?	85
How isolated do you feel at this time in your life?	78
How safe do you and other family members feel at this time?	64
How much are you influenced by others to do the things that you really do not want to do?	67
How happy are you with your relationships?	82
How stressed do you feel at this time in your life?	74
How do you feel you are coping with the present situation?	84
How confident are you about talking to others about your situation?	74
How much choice/control do you feel you have in dealing with your present issues?	79
How happy are you at this time in your life?	83

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Achievements and performance (continued)

General feedback form clients and exit questionnaires:

Clients gave glowing feedback for the support provided, 86% of General Exit Questionnaire respondents rating the service as 'excellent', 10% as 'good'.

Clients noted the importance of being able to talk about their situation with Support Workers who understood without any negative judgement. Having a safe place to offload, and more importantly, be believed, reassured them that their thoughts and feelings were valid. Clients stressed the importance of having someone to turn to, several individuals stating that they had no one else.

Clients appreciated the information shared about substance misuse and the variety of psychosocial interventions. Many pointed to specific topics that they had found particularly relevant and impactful. They valued the impartial advice offered by the staff team, plus the step by step approach, which clients found clear and transparent, in which they felt in the lead.

Clients were grateful for the reassurance and validation provided by staff members, that they were doing the right thing in relation to their substance using loved one. They appreciated the impartial advice which staff members provided, including the emphasis on self-care, alongside being signposted to broader support services. Clients noted that the service achieved the right balance between providing a space to talk with practical ideas for how to improve their situation.

"You were the first people I told everything to and, being believed, it was like an out of body experience, describing someone else's life. Living with addiction day to day, you have to park it and it feels like you're living two different lives. It was the feeling of being believed and that my feelings mattered. I started doubting myself, his family were saying I was being dramatic. If enough people say that, you start to doubt yourself. When I said something happened, you would help me to connect the dots."

Examples of significant realisations which make the support so impactful for clients

- Understanding how alcohol affects substance users, physically and mentally.
- Coming to realise that they are not responsible for the substance user and their choices.
- Recognising that they had not let their loved one down, and that they were not a failure, that it was not their fault.
- Understanding the importance of tough love and 'detachment with love' from the substance user.
- Understanding emotional abuse and coercive control.
- Understanding transactional analysis in communication (i.e. adult to adult, rather than adult to child).
- Understanding healthy attachment vis-à-vis unhealthy dependency, including colluding or enabling behaviours.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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b. Reserves policy

The board has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible assets held by the charity should be around 12 months of current expenditure. Due to changes in funding by the Local Authorities in October 2014, families where the substance user is not obtaining treatment from a service provider are no longer funded and so a strategic plan was implemented to cover this deficit. Hetty's were successful with their application for the 'Reaching Communities' funding from The Community Fund, covering these "Forgotten Families", and this title has stayed with the project and has provided a 5 year stepped reduction grant, 2019/20 saw the commencement of year 5 of this grant.

Financial position:

The charity needs reserves to enable it to meet both its ongoing commitments in respect of its general charitable activities and to meet its future operating requirements. The level of total reserves is judged appropriate for the present situation and needs of the charity. The trustees will review this position and policy on an annual basis.

Structure, governance and management

a. Constitution

Hetty's is registered as a charitable company limited by guarantee, number 1133138 and was set up by a Memorandum of Association.

The assets of the charity were transferred from the former unincorporated charity "Hetty's," charity number 1087540, on 1 June 2010.

The company is registered as a charitable company limited by guarantee and was set up by a memorandum of association on 3 June 2009.

b. Methods of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association. Trustees are elected on the recommendation of fellow trustees and the minimum number is one and there is no maximum number. All trustees shall retire at each annual general meeting and offer themselves for re-election.

At the AGM all trustees resigned from post and were individually nominated and seconded for a new term. No new nominations were received.

The positions were agreed as follows:

Nina Dauban	Chair of the Board
Val Gardiner	Vice Chair
David Marriott	Treasure
Carol Jackson	Trustee

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The charity is governed by its memorandum and articles adopted on 3 June 2009. Overall management of the charity is the responsibility of the trustees who are elected and co-opted at annual general meeting under the terms of the memorandum and articles. Day to day project activity is managed and carried out by volunteers and paid staff.

d. Policies adopted for the induction and training of trustees

The induction and training of trustees is viewed as an ongoing process and relevant training opportunities are brought to the attention of the board as required. Newly recruited trustees are offered an induction, training designed around their existing knowledge of Hetty's organisation and their role. All trustees receive the following :

- An introduction to Hetty's, outline of current service delivery and aims for the future, an overview of the staffing structure and an opportunity to meet the team;
- The trustee handbook and trustee contract
- A tour of the premises

e. Pay policy for key management personnel

The trustees make recommendations for the salary scales for all staff and for specific salaries on those scales for senior staff. The trustees consider the recommendations for any individuals in their absence.

f. Financial risk management

The trustees have reviewed the risks to which the charity is exposed and have ensured that appropriate controls/procedures have been established to provide reasonable assurance against fraud and error. The major risks to the charity which have been identified by the trustees are detailed in a risk analysis and management strategy as part of our current business plan which is reviewed at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. The business plan and fundraising strategy have been developed to support diversification of funding thereby improving the long term financial stability of the organisation. Robust procedures are in place to manage the day to day health and safety of all families/service users, staff and visitors. The continuing implementation of staff and volunteer accredited training and adherence to the ISO9001 management standard ensures a consistent quality of service delivery.

Plans for future periods

- To sustain services available to families affected by substance misuse.
- To further develop the strong working relationships with CGL adult and young people's service to provide contracted support for families where the service user is engaged in treatment within Nottinghamshire.
- To work closely with The Local Authority and the Kinship service to ensure quality provision and policy for Kinship Carers in Nottinghamshire.
- Hetty's are looking to purchase a Forever Home in Nottinghamshire to run services from and develop our organisational reach.
- To further enhance ACES practise (Adverse childhood experiences) within the service, adopting a trauma based approach.
- To further develop our whole family approach model across the County, engaging the substance user where possible, to gain maximum benefit and recovery capital
- To further develop Hetty's membership scheme for Hetty's clients to engage them in the future development

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Plans for future periods (continued)

- and growth of the service/ coproduction.
- To launch Hetty's paid Out of Area service.
- To be successful or utilise sustainable fundraising to offer services to families where the service user is not in treatment across the whole of Nottinghamshire.
- To further develop our skills within substance related bereavement.
- To streamline our service provision through organisational change.
- To establish new, and maintain existing, positive links with partners, community groups, voluntary and statutory agencies across Nottinghamshire.
- Retail development: Defend and Grow strategy, investing in the potential of our Warsop shop, its volunteers and community.
- Develop networking skills to maximise commercial growth via locality.
- Strengthen and broaden our volunteer opportunities.

Approved by order of the members of the board of trustees on 3 November 2022 and signed on their behalf by:

T Dauban
(Trustee)

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

Independent examiner's report to the trustees of Hetty's ('the company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (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 company 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 company'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 company'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 ICAEW, 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 company 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 [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 company'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 company'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 company and the company's trustees as a body, for my work or for this report.

Signed: Jonathan Wilson FCA CTA

Dated: 7 November 2022

Jonathan Wilson ICAEW

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	32,686	284,929	317,615	324,913
Other trading activities	4	47,957	-	47,957	25,764
Investments	5	10,250	-	10,250	9,565
Total income		90,893	284,929	375,822	360,242
Expenditure on:					
Raising funds	6	2,650	-	2,650	1,948
Charitable activities	7	95,330	221,793	317,123	319,784
Total expenditure		97,980	221,793	319,773	321,732
Net movement in funds		(7,087)	63,136	56,049	38,510
Reconciliation of funds:					
Total funds brought forward		338,248	-	338,248	299,738
Net movement in funds		(7,087)	63,136	56,049	38,510
Total funds carried forward		331,161	63,136	394,297	338,248

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 27 form part of these financial statements.

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REGISTERED NUMBER: 06923705

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	67,833	70,262
Current assets			
Debtors	11	71,095	63,117
Cash at bank and in hand		340,355	289,145
		<u>411,450</u>	<u>352,262</u>
Creditors: amounts falling due within one year	12	(84,986)	(84,276)
Net current assets		<u>326,464</u>	267,986
Total net assets		<u><u>394,297</u></u>	<u><u>338,248</u></u>
Charity funds			
Restricted funds	13	63,136	-
Unrestricted funds	13	331,161	338,248
Total funds		<u><u>394,297</u></u>	<u><u>338,248</u></u>

The company 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 on 03 November 2022 and signed on their behalf by:

D W Marriott
(Trustee)

The notes on pages 13 to 27 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 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.

Hetty's 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.

1.2 Going concern

At the date of signing there is a degree of uncertainty about the economic impact of COVID-19. The trustees continue to monitor the position closely however they believe that the company can continue at its current level of activity subject to continued support from funders and the bank and they therefore continue to adopt the going concern basis.

1.3 Income

All income is recognised once the company 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.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.4 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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1. Accounting policies (continued)

1.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the company 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 company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £2,500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- straight line over 25 or 50 years
Fixtures and fittings	- 1/3 straight line basis

1.8 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.

1.9 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.

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NOTES TO THE FINANCIAL STATEMENTS
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1. Accounting policies (continued)

1.10 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 company 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.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.11 Financial instruments

The company 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.13 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.14 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 company 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 company 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.

Investment income, gains and losses are allocated to the appropriate fund.

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**NOTES TO THE FINANCIAL STATEMENTS
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1. Accounting policies (continued)

1.15 Concessionary loans

The company has taken advantage of Section 34 of FRS 102 to recognise loans to and from public benefit entities as concessionary loans. As such the company initially recognised and measured the loans at the amounts payable and receivable in the balance sheet. In subsequent years, the carrying values will be adjusted to reflect repayments and any accrued interest, where applicable an adjusted if necessary for any impairment.

2. General information

Hetty's is a company limited by guarantee, registered in England and Wales, registration number 06923705 and a charitable company registered with The Charity Commission, registration number 1133138.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations				
Donations	19,281	21,602	40,883	15,597
Gift Aid	6,238	-	6,238	15,626
Grants	7,167	263,327	270,494	261,664
Government grants	-	-	-	32,026
	<u>32,686</u>	<u>284,929</u>	<u>317,615</u>	<u>324,913</u>
Total 2021	<u>67,884</u>	<u>257,029</u>	<u>324,913</u>	

Included in restricted funds are grants from "The Big Lottery Fund:"

Forgotten Families - £96,077 (2021 - £30,916)

COVID-19 Response - £nil (2021- £63,655)

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**NOTES TO THE FINANCIAL STATEMENTS
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4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising	12,335	12,335	5,599
Sales of donated goods	35,622	35,622	20,165
	<u>47,957</u>	<u>47,957</u>	<u>25,764</u>
	<u><u>25,764</u></u>	<u><u>25,764</u></u>	
Total 2021			

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rental income	8,782	8,782	5,717
Management charge	-	-	1,734
Bank interest receivable	1,468	1,468	2,114
	<u>10,250</u>	<u>10,250</u>	<u>9,565</u>
	<u><u>9,565</u></u>	<u><u>9,565</u></u>	
Total 2021			

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**NOTES TO THE FINANCIAL STATEMENTS
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6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Fundraising expenses	2,650	2,650	1,948
	<hr/>	<hr/>	<hr/>
Total 2021	1,948	1,948	
	<hr/>	<hr/>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

7. Analysis of charitable activities

	Activities undertaken directly 2022 £	Total funds 2022 £	Total funds 2021 £
General fund	317,123	317,123	319,784
	<u>317,123</u>	<u>317,123</u>	<u>319,784</u>
Total 2021	319,784	319,784	
	<u>319,784</u>	<u>319,784</u>	

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	262,206	228,410
Depreciation	2,429	2,429
Other staff costs	2,538	4,043
Rent	9,970	9,075
Utilities and cleaning	10,385	10,008
Repairs, renewals and computer costs	7,997	33,096
Insurance	1,857	2,133
Professional fees	5,166	4,335
Telephone, postage and stationery	8,022	10,474
Volunteer expenses	388	1,290
Training	1,710	3,306
Sundry expenses	3,105	9,085
Independent examination	1,350	2,100
	<u>317,123</u>	<u>319,784</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Staff costs

	2022	2021
	£	£
Wages and salaries	235,623	205,719
Social security costs	18,255	15,674
Contribution to defined contribution pension schemes	8,328	7,017
	<u>262,206</u>	<u>228,410</u>

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

	2022	2021
	No.	No.
Charitable activities	<u>12</u>	<u>11</u>

No employee received remuneration amounting to more than £60,000 in either year.

Remuneration and benefits received by key management personnel amounted to £82,797 (2021 - £81,972).

9. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no trustee expenses have been incurred (2021 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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10. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2021	86,444	9,205	95,649
At 31 March 2022	86,444	9,205	95,649
Depreciation			
At 1 April 2021	16,182	9,205	25,387
Charge for the year	2,429	-	2,429
At 31 March 2022	18,611	9,205	27,816
Net book value			
At 31 March 2022	67,833	-	67,833
At 31 March 2021	70,262	-	70,262

11. Debtors

	2022 £	2021 £
Trade debtors	31,968	30,146
Amounts owed by participating interests	36,443	31,218
Prepayments and accrued income	2,684	1,753
	71,095	63,117

The concessionary loan, which is interest free, has been made to The Humane Touch Community Interest Company, a company that is controlled by Hetty's.

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	585	5,608
Amounts owed to other participating interests	25,552	19,955
Other taxation and social security	-	988
Other creditors	1,970	2,888
Accruals and deferred income	56,879	54,837
	84,986	84,276

The concessionary loan, which is interest free, has been made by The Humane Touch Community Interest Company, a company that is controlled by Hetty's.

	2022 £	2021 £
Deferred income at 1 April 2021	30,921	-
Resources deferred during the year	53,561	49,541
Amounts released from previous periods	(30,921)	(18,620)
	53,561	30,921

The deferred income balance relates to grants that are subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or are subject to unmet conditions wholly outside the control of the recipient charity. The grants are accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Development of Stable Block Fund	40,000	-	-	(40,000)	-
Warsop Shop Premises Fund	10,000	-	-	(10,000)	-
Storage unit Warsop shop Fund	20,000	-	(391)	(19,609)	-
Fire/security Fund	10,000	-	(532)	(9,468)	-
Consultancy Fund	10,000	-	(4,103)	(2,897)	3,000
Building Purchase Fund	-	-	-	100,000	100,000
	<u>90,000</u>	<u>-</u>	<u>(5,026)</u>	<u>18,026</u>	<u>103,000</u>
General funds					
General Fund	248,248	90,893	(92,954)	(18,026)	228,161
Total Unrestricted funds	<u>338,248</u>	<u>90,893</u>	<u>(97,980)</u>	<u>-</u>	<u>331,161</u>
Restricted funds					
Revenue fund	-	220,872	(220,872)	-	-
Building Purchase Fund	-	59,057	-	-	59,057
Warsop Shop Premises Fund	-	5,000	(921)	-	4,079
	<u>-</u>	<u>284,929</u>	<u>(221,793)</u>	<u>-</u>	<u>63,136</u>
Total of funds	<u>338,248</u>	<u>375,822</u>	<u>(319,773)</u>	<u>-</u>	<u>394,297</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Development of Stable Block Fund	40,000	-	-	-	40,000
Warsop Shop Premises Fund	10,000	-	-	-	10,000
Shop Van Fund	10,000	-	-	(10,000)	-
Outside Area Plot Fund	15,000	-	-	(15,000)	-
Storage unit Warsop shop Fund	-	-	-	20,000	20,000
Fire/security Fund	-	-	-	10,000	10,000
Consultancy Fund	-	-	-	10,000	10,000
	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>90,000</u>
General funds					
General Fund	<u>224,738</u>	<u>103,213</u>	<u>(64,703)</u>	<u>(15,000)</u>	<u>248,248</u>
Total Unrestricted funds	<u>299,738</u>	<u>103,213</u>	<u>(64,703)</u>	<u>-</u>	<u>338,248</u>
Restricted funds					
Revenue fund	<u>-</u>	<u>257,029</u>	<u>(257,029)</u>	<u>-</u>	<u>-</u>
Total of funds	<u><u>299,738</u></u>	<u><u>360,242</u></u>	<u><u>(321,732)</u></u>	<u><u>-</u></u>	<u><u>338,248</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
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14. Purpose of funds

Unrestricted funds:

General fund

These are funds which are available for use at the discretion of the directors in furtherance of the general objects of the charity. Included in the general fund is an amount of £67,833 (2021 - £70,262) represented by fixed assets purchased out of general funding.

Designated funds

The remaining funds have been designated for particular projects or uses which have been identified by the trustees through the strategic planning process as important for the implementation of the strategic aims, objectives and recognised growth of the charity but for which future funding is uncertain.

Restricted funds:

These represent the balance of restricted grants for projects which have not been completed at the balance sheet date.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	67,833	-	67,833
Current assets	348,314	63,136	411,450
Creditors due within one year	(84,986)	-	(84,986)
	331,161	63,136	394,297
	331,161	63,136	394,297

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	70,262	70,262
Current assets	352,262	352,262
Creditors due within one year	(84,276)	(84,276)
	338,248	338,248
	338,248	338,248

16. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £8,328 (2021 - £7,017). Contributions totalling £1,970 (2021 - £2,888) were payable to the fund at the balance sheet date and are included in creditors.

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NOTES TO THE FINANCIAL STATEMENTS
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17. Operating lease commitments

At 31 March 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	9,000	-
Later than 1 year and not later than 5 years	-	9,000
	<u>9,000</u>	<u>9,000</u>

18. Related party transactions

Rent of £nil (2021 - £9,000) was paid to S Needham, a director of Hetty's until 18 November 2020.

There are no further related party transactions to disclose.

19. Members' liability

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.