
HETTY'S
(a company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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 2023**

Trustees V Gardiner
T Dauban
D W Marriott
C Jackson
S Tait (appointed 2 March 2023)

Company registered number 06923705

Charity registered number 1133138

Registered office Burnaby House
Church Street
Mansfield Woodhouse
Nottinghamshire
NG19 8AH

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

Solicitors Harrop White, Vallance & Dawson
9-11 Albert Street
Mansfield
Nottinghamshire
NG18 1EA

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report together with the financial statements of the company for the year from 1 April 2022 to 31 March 2023. 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Principal funding sources:

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.

Over **63%** of the charity's core funding in 2022-2023 was comprised of a grant from the substance treatment provider in Nottinghamshire 'Change, Grow, Live' (CGL), as well as a restricted grant from The Lottery Community Fund.

The remaining core costs have been achieved by various calendared fundraising events, a monthly membership scheme, trading through Warsop Charity shop and online eBay platform, donations, and small one off grants.

Throughout 2022-2023 Hetty's raised one off capital funds to secure and purchase a "Forever Home" in Mansfield Woodhouse, a base for the charity to continue its valuable work and adding some financial security, by reducing annual rental costs and enabling the charity to raise future self-sustaining funds by utilising space to offer room hire to other small community groups.

Capital funding was received from the following:

- The Eastwood Foundation
- The Tudor Trust
- The Jones Trust
- Four Acre Trust
- The John F Mortimer Fund
- Sir Thomas Farr Foundation
- The Lady Hind Trust
- Nottinghamshire Local Community Fund
- NRL
- Your Health Your Way

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-6pm. Text-based and email support also available for clients who want to remain anonymous or have

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

- 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
 - District led peer Whatsapp groups
 - 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

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 have had another successful year supporting and empowering families in Nottinghamshire affected by someone else's substance misuse.

Hetty's successfully engaged and worked with 473 individual clients in the reporting period 1 April 2022 – 31 March 2023. 86 of the 473 unique clients identified as Kinship Carers. These unique clients accessed 4002 support sessions from a range of interventions on offer, with 5,802 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.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

The table below shows the delivered throughout the 12 month period by work area/intervention broken down by districts and the number of attendees within the sessions.

Work area	Ashfield	Bassetlaw	Broxtowe	Gedling	Mansfield	Newark & Sherwood	Out of area	Rushcliffe	Total
1 to 1 sessions	158	166	116	168	378	112	1	222	1321
Bereavement	1	4	1	2	1				9
Clinical Supervision	1	6	2	4	2	3			18
Consultation Activities	8	7	1	2	4	6		1	29
Peer Support Groups	82	146	49	51	600	136	16	26	1106
Educational Courses	22	37	16	15	74	23	5	4	196
Fundraising		3				1			4
Helpline contacts	69	46	98	58	96	36	4	43	450
Safeguarding	14	9	5	9	34	7		14	92
Telephone/email ongoing support	272	549	183	210	677	310	11	243	2455
Volunteering Activities	3	3	7	7	58	14		29	122
Total	630	976	479	526	1924	648	37	582	5802

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 has introduced a revised, structured pathway, making all group activities open access from initial referral and throughout all stages of the support pathway, which has helped to ensure that clients receive substantial support whilst on the waiting list.

The WhatsApp Groups played a highly impactful role in delivering the long term support stage in the pathway (stage 3). The number of groups has increased over the year, including an exercise group and 'bargain sharing' group, with increased participation in all service user groups.

Service users reported finding the WhatsApp groups highly accessible, allowing them to maintain anonymity by joining a group from a different geographical area if they wish, and by quietly observing others' comments without feeling any pressure to contribute themselves. Clients dip in and out of the conversation and engage a very different times of day as suits their individual lifestyles and support needs. New clients entering stage 1 of the support pathway are encouraged to join the WhatsApp groups.

The staff team report that the effects of the pandemic linger. The impact on young people's mental health is well documented, many young people turning to substance misuse to cope. As a result, the organisation has

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

seen a significant increase in referrals over the last year. The cost of living crisis has also significantly impacted on Hetty's clients. Many are returning to work or increasing their working hours, therefore clients have less availability to attend one-to-one or group support sessions in the daytime. The staff team have embraced and sustained new ways of working to manage these challenges, introducing one-to-one and group sessions in the evenings, and continuing to offer blended support, through face-to-face and online sessions, to increase the efficient use of staff time. This has been particularly impactful in the larger districts where travel time can be extensive.

Volunteering. Over the course of the year, especially the later part of the year, since the purchase of Burnaby House, Hetty's has seen a dramatic increase in scale of volunteer activity, supporting all areas of the service. A total of 70 volunteers have supported Hetty's during the reporting period, giving 6,265 hours of volunteering time.

Hetty's Kinship Care Support Workers continue to support kinship families in relation to a wide range of topics. In addition to general one-to-one support, a number of specialist topics related to kinship care were discussed. This included general advice around caring for kinship children; Social Care and child protection issues; legal and residency orders; financial payments and planning, debt issues, child benefits and applying for grants; and making contact arrangements with birth parents. The team have invested a considerable amount of time ensuring that all educational resources for parents, that would be shared through one-to-one and group-based sessions, are available online. This is increasing the accessibility of resources to clients

Safeguarding 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 supervision and ongoing training.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

The table below shows the number of unique family members who have accessed during the year, and their loved ones primary substance of choice. Alcohol remains the predominant substance that families report having negative issue around.

Primary drug of choice	Ashfield	Bassetlaw	Broxtowe	Gedling	Mansfield	Newark & Sherwood	Out of area	Rushcliffe	Total
Alcohol	26	36	17	29	55	28	1	18	210
Amphetamines		1							1
Cannabis	11	8	7	12	25	5		7	75
Cocaine	13	6	6	6	18	11		10	70
Crack cocaine	3	5	3		2			1	14
Ecstasy (MDMA)	1								1
Heroin	2	14	2	1	9	5	1	3	37
LSD					1				1
Methadone	1	2	2	3	1	3	1		13
Methamphetamine								1	1
NPS					1				1
Other	2		1	1	22		3		29
Other opiates		1			1			1	3
Prescribed medication		1	1						2
Substance Free	1	3			6	4		1	15
Total	60	77	39	52	141	56	6	42	473

General service Client Feedback

Clients gave glowing feedback for the support provided, 87% of General Exit Questionnaire respondents rating the service as 'excellent', 13% as 'good'. Clients expressed a profound sense of gratitude for the support they had received, which numerous people called "amazing".

Clients found the staff team to be understanding and caring, "approachable, patient and informative." Clients reported feeling able to talk about their issues openly and honestly, feeling sincerely listened to and understood without judgement. Numerous clients described Hetty's as a family. Clients felt supported in relation to every area of their lives. Clients noted a consistency and reliability of care, confident that there would always be someone at the end of the phone if they ever needed to talk. This, in and of itself, was hugely reassuring and empowering for many.

Clients stressed the transformative value of feeling genuinely supported, receiving validation and affirmation from support workers. At the same time they noted the benefit of being helped to see things from a different perspective empowering them to look at their circumstances, and even their own behaviour, in a different way. In terms of specific topics, clients particularly noted the benefit of discussions around enabling behaviours and boundary setting, plus alternative approaches to conflict and effective communication in difficult situations.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Some clients noted the importance of the helpline, particularly those who had no one else to talk to, and stressed the natural complement between one-to-one and group support. They were also grateful for help to access broader support services in both statutory and voluntary sectors.

"The first session I was so overwhelmed, but you were so approachable and put me at ease and made me feel like I wasn't going insane. Thank You."

"First class support from Hetty's. My life and my son's life turned around as soon as we became part of the Hetty's family. They are all inspirational and now we both volunteer."

"Hetty's has been wonderful to support both myself and extended family members from arriving broken to now been able to recognise behaviours in myself and loved ones."

"I am just very thankful for the support I've had. My worker listened to the areas I was really struggling with and how to create an appropriate way to improve it, in a way that was manageable for me."

Feedback from Kinship Carers was even more positive, 95% rating the service as 'excellent', 5% as 'good'. Kinship carers stressed the importance of a guiding hand when stepping out into the unknown whilst caring for kinship care child. The consistency and reliability of the service was particularly noted. They were especially grateful to have someone ready and willing to support them whenever needed. Kinship carers also noted the importance of having someone to share their positive experiences and everyday successes with. Comments indicated that the peer support groups played a particular role in this regard, kinship carers stressing the natural complementarity between one-to-one and peer group support.

In addition to the broader emotional support, this group expressed particular gratitude for the practical help to deal with paperwork, benefits and housing issues. Many kinship carers reported difficult experiences trying to get help from other, particularly statutory sector, services in the past. Accordingly, they were particularly grateful for Hetty's support to engage with broader support services. They noted how advocacy support from the Kinship Care Workers helped them to have a voice and have their point of view recognised and heard by other professionals.

"Before I engage with Hetty's, I wasn't aware of all the support out there and other people in the same position. Things progressed in terms of support, particularly for my (kinship child)"

"The one-to-one support offered by Hetty's is invaluable because it allows a safe space to discuss individual circumstances, thoughts, feelings and approaches which might work. It allows for a two-way conversation tailored to identified needs. It's an outlet for pent up frustrations, feelings, happiness, achievements. They say a problem shared is a problem halved - just knowing there's someone to speak to about anything, and receiving expert guidance/support in return, just enables you to keep going. With no reference points, Hetty's expert workers act as a guiding hand through the unknown."

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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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 10 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 was 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
Susan Tait	Trustee

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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. Principal risks and uncertainties and 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 maintain services available to families affected by substance misuse in Nottinghamshire.
- Continue to 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 new Local Authority Kinship Team to ensure quality provision and policy for Kinship Carers in Nottinghamshire.
- 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 and growth of the service/ coproduction.
- To launch Hetty's paid Out of Area service.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods (continued)

- 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 Hetty's chaplaincy service for families who have lost loved one to a substance related death.
- 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.
- Restore Hetty's Forever Home in Mansfield Woodhouse to offer a safe, warm and confidential space for families and other community groups to utilise.
- Expand our reach for room hire at Burnaby House, especially evenings and weekends.
- 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, working with DWP, The Princes Trust etc.

Approved by order of the members of the board of trustees on 29 November 2023 and signed on their behalf by:

T Dauban
(Chair of Trustees)

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

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 2023.

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

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: 4 December 2023

Jonathan Wilson ICAEW

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	97,669	489,851	587,520	317,615
Other trading activities	4	73,230	-	73,230	47,957
Investments	5	14,291	-	14,291	10,250
Total income		185,190	489,851	675,041	375,822
Expenditure on:					
Raising funds	6	1,289	-	1,289	2,650
Charitable activities	7	118,265	321,298	439,563	317,123
Total expenditure		119,554	321,298	440,852	319,773
Net income		65,636	168,553	234,189	56,049
Transfers between funds	15	4,079	(4,079)	-	-
Net movement in funds		69,715	164,474	234,189	56,049
Reconciliation of funds:					
Total funds brought forward		331,161	63,136	394,297	338,248
Net movement in funds		69,715	164,474	234,189	56,049
Total funds carried forward		400,876	227,610	628,486	394,297

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

The notes on pages 16 to 32 form part of these financial statements.

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REGISTERED NUMBER: 06923705

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	307,600	67,833
Current assets			
Debtors	12	80,812	71,095
Cash at bank and in hand		335,370	340,355
		<u>416,182</u>	<u>411,450</u>
Creditors: amounts falling due within one year	13	(95,296)	(84,986)
Net current assets		<u>320,886</u>	326,464
Total net assets		<u><u>628,486</u></u>	<u><u>394,297</u></u>
Charity funds			
Restricted funds	15	227,610	63,136
Unrestricted funds	15	400,876	331,161
Total funds		<u><u>628,486</u></u>	<u><u>394,297</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 29 November 2023 and signed on their behalf by:

D W Marriott
(Treasurer)

The notes on pages 16 to 32 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	305,366	40,960
Cash flows from investing activities		
Dividends, interests and rents from investments	14,291	10,250
Purchase of tangible fixed assets	(324,642)	-
Net cash (used in)/provided by investing activities	(310,351)	10,250
Change in cash and cash equivalents in the year	(4,985)	51,210
Cash and cash equivalents at the beginning of the year	340,355	289,145
Cash and cash equivalents at the end of the year	335,370	340,355

The notes on pages 16 to 32 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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 war in Ukraine and the cost of living crisis. 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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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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 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.

1.6 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 20, 25 or 50 years
Fixtures and fittings	- 1/3 straight line basis

1.7 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.

1.8 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
FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.9 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.

1.10 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.

1.11 Operating leases

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

1.12 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.

1.13 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
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting policies (continued)

1.14 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 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations				
Donations	67,135	-	67,135	30,883
Gift Aid	-	-	-	6,238
Donation from Humane Touch CIC	14,646	-	14,646	10,000
Donation from Hetty's Trading	15,888	-	15,888	-
Grants	-	489,851	489,851	270,494
	<u>97,669</u>	<u>489,851</u>	<u>587,520</u>	<u>317,615</u>
Total 2022	<u>32,686</u>	<u>284,929</u>	<u>317,615</u>	

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

Forgotten Families - £90,320 (2022 - £96,077)

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising	28,807	28,807	12,335
Sales of donated goods	44,423	44,423	35,622
	<u>73,230</u>	<u>73,230</u>	<u>47,957</u>
	<u><u>47,957</u></u>	<u><u>47,957</u></u>	
Total 2022			

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rental income	11,801	11,801	8,782
Bank interest receivable	2,490	2,490	1,468
	<u>14,291</u>	<u>14,291</u>	<u>10,250</u>
	<u><u>10,250</u></u>	<u><u>10,250</u></u>	
Total 2022			

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Fundraising expenses	1,289	1,289	2,650
	<hr/>	<hr/>	<hr/>
Total 2022	2,650	2,650	
	<hr/>	<hr/>	

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Analysis of charitable activities

	Activities undertaken directly 2023 £	Total funds 2023 £	Total funds 2022 £
General fund	439,563	439,563	317,123
Total 2022	317,123	317,123	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	271,311	262,206
Depreciation	4,875	2,429
Other staff costs	1,989	2,538
Rent	8,504	9,970
Utilities and cleaning	11,209	10,385
Repairs, renewals and computer costs	30,413	7,997
Insurance	2,266	1,857
Professional fees	2,831	5,166
Telephone, postage and stationery	9,974	8,022
Volunteer expenses	451	388
Training	2,280	1,710
Sundry expenses	10,460	3,105
Independent examination	3,000	1,350
Impairment loss on freehold property	80,000	-
	439,563	317,123

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8. Independent examiner's remuneration

	2023 £	2022 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	2,100	1,350
Fees payable to the company's independent examiner in respect of: All taxation advisory services not included above	900	-
	<u>2,100</u>	<u>1,350</u>

9. Staff costs

	2023 £	2022 £
Wages and salaries	243,409	235,623
Social security costs	19,861	18,255
Contribution to defined contribution pension schemes	8,041	8,328
	<u>271,311</u>	<u>262,206</u>

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

	2023 No.	2022 No.
Charitable activities	12	12
	<u>12</u>	<u>12</u>

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

Remuneration and benefits received by key management personnel amounted to £88,863 (2022 - £82,797).

10. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no trustee expenses have been incurred (2022 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2022	86,444	9,205	95,649
Additions	324,642	-	324,642
Disposals	-	(9,205)	(9,205)
At 31 March 2023	411,086	-	411,086
Depreciation			
At 1 April 2022	18,611	9,205	27,816
Charge for the year	4,875	-	4,875
On disposals	-	(9,205)	(9,205)
Impairment charge	80,000	-	80,000
At 31 March 2023	103,486	-	103,486
Net book value			
At 31 March 2023	307,600	-	307,600
At 31 March 2022	67,833	-	67,833

Burnaby House was purchased for £310,000 plus additional costs. A professional valuation of the property was carried out and this showed that the market value was £230,000, hence the trustees took the decision to reflect the £80,000 reduction in value as an impairment review.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Debtors

	2023 £	2022 £
Trade debtors	37,875	31,968
Amounts owed by participating interests	38,348	36,443
Prepayments and accrued income	4,589	2,684
	<u>80,812</u>	<u>71,095</u>

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.

13. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	7,557	585
Amounts owed to other participating interests	33,146	25,552
Other creditors	1,621	1,970
Accruals and deferred income	52,972	56,879
	<u>95,296</u>	<u>84,986</u>

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.

	2023 £	2022 £
Deferred income at 1 April 2022	53,561	30,921
Resources deferred during the year	52,972	53,561
Amounts released from previous periods	(53,561)	(30,921)
	<u>52,972</u>	<u>53,561</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	411,593	408,766
	2023 £	2022 £
Financial liabilities		
Other financial liabilities measured at fair value through income and expenditure	40,703	29,456

Financial assets measured at fair value through income and expenditure comprise bank and cash balances, concessionary loans and trade debtors.

Other financial liabilities measured at fair value through income and expenditure comprise trade creditors, concessionary loans and accruals.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Storage unit Warsop shop Fund	-	-	-	2,500	2,500
Business development	-	-	-	20,000	20,000
Consultancy	3,000	-	-	(3,000)	-
Building Purchase	100,000	-	-	(100,000)	-
	<u>103,000</u>	<u>-</u>	<u>-</u>	<u>(80,500)</u>	<u>22,500</u>
General funds					
General Fund	<u>228,161</u>	<u>185,190</u>	<u>(119,554)</u>	<u>84,579</u>	<u>378,376</u>
Total Unrestricted funds	<u>331,161</u>	<u>185,190</u>	<u>(119,554)</u>	<u>4,079</u>	<u>400,876</u>
Restricted funds					
Revenue fund	-	233,851	(233,851)	-	-
Building Purchase Fund	59,057	256,000	(87,447)	-	227,610
Warsop Shop Premises Fund	4,079	-	-	(4,079)	-
	<u>63,136</u>	<u>489,851</u>	<u>(321,298)</u>	<u>(4,079)</u>	<u>227,610</u>
Total of funds	<u>394,297</u>	<u>675,041</u>	<u>(440,852)</u>	<u>-</u>	<u>628,486</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15. Statement of funds (continued)

Statement of funds - prior 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)	-
Business development	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	<u>248,248</u>	<u>90,893</u>	<u>(92,954)</u>	<u>(18,026)</u>	<u>228,161</u>
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 2023

16. 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 £79,990 (2022 - £67,833) 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 or restricted income that was received for the purchase of Burnaby House.

HETTY'S
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	79,990	227,610	307,600
Current assets	412,103	4,079	416,182
Creditors due within one year	(95,296)	-	(95,296)
Difference	4,079	(4,079)	-
	<u>400,876</u>	<u>227,610</u>	<u>628,486</u>

Analysis of net assets between funds - prior 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)
	<u>331,161</u>	<u>63,136</u>	<u>394,297</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	234,189	56,049
Adjustments for:		
Depreciation charges	4,875	2,429
Dividends, interests and rents from investments	(14,291)	(10,250)
Impairment loss on freehold property	80,000	-
Increase in debtors	(9,717)	(7,978)
Increase in creditors	10,310	710
Net cash provided by operating activities	305,366	40,960

19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	121,664	129,140
Notice deposits (less than 3 months)	213,706	211,215
Total cash and cash equivalents	335,370	340,355

20. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	340,355	(4,985)	335,370
	340,355	(4,985)	335,370

21. 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 £8,041 (2022 - £8,328). Contributions totalling £1,621 (2022 - £1,970) were payable to the fund at the balance sheet date and are

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

21. Pension commitments (continued)

included in creditors.

22. Operating lease commitments

At 31 March 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	-	9,000
	<u> </u>	<u> </u>

23. Related party transactions

There are no further related party transactions to disclose.

24. 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.