

# HEBRON HALL LIMITED

England & Wales · Charity number 514184

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [01739222](#)

**Registered** 1983-08-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Hebron Hall Christian Centre  
Cross Common Road  
Dinas Powys  
CF64 4YB

**Phone** 02920515665

**Email** [admin@hebronhall.org](mailto:admin@hebronhall.org)

**Website** [www.hebronhall.org](http://www.hebronhall.org)

## Activities

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**Objects:** (1) TO ADVANCE AND PROMOTE THE EVANGELICAL CHRISTIAN FAITH BY PROCLAIMING THE GOSPEL OF JESUS CHRIST. (2) TO PROVIDE ACCOMODATION (WHETHER WITH OR WITHOUT RESIDENTIAL CARE AND ATTENTION) FOR AGED OR POOR OR DISABLED OR DISADVANTAGED PERSONS IN A CHRISTIAN ENVIRONMENT AND IN PARTICULAR FOR SUCH MINISTERS OF RELIGION OR MISSIONARIES OR FORMER MINISTERS AND MISSIONARIES OR FORMER MINISTERS AND MISSIONARIES OR MEMBERS OF THEIR FAMILIES AS FALL WITHING ANY OF THE FOREGOING CATERGORIES. (3) TO PROVIDE EDUCATIONAL, RECREATIONAL AND LEISURE TIME FACILITIES OR ACTIVITIES SO TO DEVELOP THE PHYSICAL, MENTAL AND SPIRITUAL CAPACITIES OF PERSONS OF ALL AGES THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUAL, MEMBERS OF SOCIETY AND PRACTISING CHRISTIANS. (FOR FURTHER DETAILS SEE CLAUSE 3 OF THE MEMORANDUM AND ARTICLES OF ASSOCIATION.

**Activities:** The promotion of the Christian Gospel through the provision of residential accommodation for the elderly, conference resources and leisure facilities.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Accommodation/housing, Religious Activities, Amateur Sport
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,939,351	£2,039,904	£5,838,875	60
2024-03-31	£2,099,975	£1,894,928	£5,939,428	56
2023-03-31	£1,718,643	£1,663,904	£4,798,566	56
2022-03-31	£1,608,858	£1,581,732	£4,743,827	69
2021-03-31	£1,385,100	£1,481,641	£4,716,701	69

## Trustees

Name	Role	Appointed
<b>JULIAN HAINES</b>	Chair	
Adrian John Curtis		2024-02-06
DAVID MARK REES		2014-11-10
TIMOTHY PAUL TROTMAN		
Victoria Elizabeth Bibby		2021-07-06

**HEBRON HALL LIMITED**

England & Wales - Charity number 514184

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# Accounts

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COMPANY REGISTRATION NUMBER: 01739222

CHARITY REGISTRATION NUMBER: 514184

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2025**

**GORDON DOWN & PARTNERS**

Accountants & statutory auditor

Temple Court

13 Cathedral Road

Cardiff

CF11 9HA

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2025**

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**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

**Reference and administrative details**

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

**The trustees**

J. Haines  
D.M. Rees  
A.G. McGhee (Retired 28 July 2025)  
T.P. Trotman  
V.E. Bibby  
A.J. Curtis

**Auditor** Gordon Down & Partners  
Accountants & statutory auditor  
Temple Court  
13 Cathedral Road  
Cardiff  
CF11 9HA

**Bankers** Lloyds Bank plc

**Solicitors** Huw James  
Two Central Square  
Cardiff  
CF10 1FS

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 March 2025**

**Structure, governance and management**

**Governing document**

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

**Recruitment and Appointment of Management Committee**

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

##### **Objectives and activities**

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

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

- (1) The provision of residential accommodation to the elderly and infirm, and to provide to those residents the finest care and dedication in accordance with Biblical principles.
- (2) The provision of conference facilities and related accommodation and services to organisations which share the company's objective of advancing the Christian faith.
- (3) The provision of educational, recreational and leisure facilities to enhance the physical and spiritual wellbeing of persons of all ages.
- (4) The provision of 15 assisted living dwellings, owner occupied, which are managed on a leasehold basis to provide an interim facility for older people, who wish to live independently and who do not yet require the facilities of the care home. These dwellings subject to the contractual agreement that the occupiers must be in sympathy with the charity's Christian ethos and values.

Each of these services are not separately provided, as stated they are part of the integrated vision and objectives of the charity, each providing a conjoined and deliberate part that makes up the whole of the organisation's activities. Located on an enclosed seven-acre campus, they share infrastructure, utilities and facilities, which provide an integrated provision in furtherance of the primary objectives. Employed staff are contractually interchangeable across each of these services, with the obvious exception of key specialised and qualified personnel where such knowledge is required. The administration, finance and operational oversight is centrally located and provides financial, payroll, HR, IT, operational and executive management across all these services.

##### **Charitable activities and public benefit**

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

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

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

##### **Achievements and performance**

The charity has been impacted by increased national insurance costs this year, but has continued to be able to provide the delivery of services in line with its stated objects.

The Christian Thought for the Day has continued to be held each morning for residents in the care home led by staff and incoming speakers. In addition, the Sunday act of worship welcomed invited speakers and church leaders for those who are unable to attend their own place of worship.

Message Wales, the Wales branch of The Message charity is based at Hebron Hall. It is a Christian charity undertaking programmes of social action in deprived areas and within the prison population across Wales. Their work includes rehabilitating offenders and assisting those with substance abuse issues. Cardiff Street Pastors also work from the Centre providing voluntary support to those who need help on the streets of Cardiff late at night when nightclubs close.

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

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

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

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

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

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

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

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

##### **Financial review**

The Charity's net expenditure for the year amounted to £100,553 (compared to net income of £205,049 in 2023/24). The total unrestricted funds at the end of the year represent the Charity's free reserves and amounted to £5,838,875 (£5,939,428 - 2023/24).

##### **Plans for future periods**

The Charity is continuing to develop plans for the repair, restoration and modernisation of Hebron Hall, so that it can continue to meet the needs of its stakeholders and users in a safe and welcoming space.

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### Plans for future periods *(continued)*

#### Funds Available

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

#### Trustees' responsibilities statement

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

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

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

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

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

#### Auditor

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### Small company provisions

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

The trustees' annual report was approved on 5 December 2025 and signed on behalf of the board of trustees by:



J. Haines  
Trustee

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### Opinion

We have audited the financial statements of Hebron Hall Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2025

#### Other information

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

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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

#### Matters on which we are required to report by exception

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

##### **Responsibilities of trustees**

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

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

##### **Auditor's responsibilities for the audit of the financial statements**

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

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

Our audit procedures included, but were not limited to:

- discussing with the trustees and management their policies and procedures regarding laws and regulations;
- remaining alert to any indications of non-compliance throughout our audit;
- considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud;
- making inquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate the risks related to fraud;
- addressing the risks of fraud through management override of controls by performing journal entry testing.

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

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

#### Use of our report

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



L S Cohen (Senior Statutory Auditor)

For and on behalf of  
Gordon Down & Partners  
Accountants & statutory auditor

Temple Court  
13 Cathedral Road  
Cardiff  
CF11 9HA

5 December 2025

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2025**

	Note	2025		2024
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	6,691	<b>6,691</b>	115
Other trading activities	6	1,898,720	<b>1,898,720</b>	2,066,795
Investment income	7	33,940	<b>33,940</b>	33,065
<b>Total income</b>		<u>1,939,351</u>	<u><b>1,939,351</b></u>	<u>2,099,975</u>
<b>Expenditure</b>				
Expenditure on charitable activities	8,9	2,039,904	<b>2,039,904</b>	1,894,926
<b>Total expenditure</b>		<u>2,039,904</u>	<u><b>2,039,904</b></u>	<u>1,894,926</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(100,553)</u>	<u><b>(100,553)</b></u>	<u>205,049</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		5,939,428	<b>5,939,428</b>	4,798,566
<b>Total funds carried forward</b>		<u>5,838,875</u>	<u><b>5,838,875</b></u>	<u>5,003,614</u>

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

The notes on pages 15 to 23 form part of these financial statements.

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2025**

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	15		4,986,424	4,654,397
<b>Current assets</b>				
Debtors	16	61,510		24,122
Cash at bank and in hand		<u>991,557</u>		<u>1,495,222</u>
		1,053,067		1,519,344
<b>Creditors: amounts falling due within one year</b>	17	<u>200,616</u>		<u>234,313</u>
<b>Net current assets</b>			<u>852,451</u>	<u>1,285,031</u>
<b>Total assets less current liabilities</b>			<u>5,838,875</u>	<u>5,939,428</u>
<b>Net assets</b>			<u>5,838,875</u>	<u>5,939,428</u>
<b>Funds of the charity</b>				
Unrestricted funds:				
Revaluation reserve		3,022,958		3,022,958
Other unrestricted income funds		<u>2,815,917</u>		<u>2,916,469</u>
<b>Total unrestricted funds</b>		5,838,875		5,939,427
<b>Total charity funds</b>	20		<u>5,838,875</u>	<u>5,939,427</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2025, and are signed on behalf of the board by:



J. Haines  
Trustee

The notes on pages 15 to 23 form part of these financial statements.

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2025**

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(100,553)	205,049
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	52,512	43,285
Other interest receivable and similar income	(33,940)	(33,065)
Accrued (income)/expenses	(71,110)	86,100
<i>Changes in:</i>		
Trade and other debtors	(37,388)	(82)
Trade and other creditors	37,413	51,887
Cash generated from operations	(153,066)	353,174
Interest received	33,940	33,065
Net cash (used in)/from operating activities	<u>(119,126)</u>	<u>386,239</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(384,539)	(270,823)
Proceeds from sale of tangible assets	-	563
Net cash used in investing activities	<u>(384,539)</u>	<u>(270,260)</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(503,665)</b>	<b>115,979</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,495,222</b>	<b>1,379,243</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>991,557</u></b>	<b><u>1,495,222</u></b>

The notes on pages 15 to 23 form part of these financial statements.

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2025**

**1. General information**

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

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

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

**Fund accounting**

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Tangible assets

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

##### Depreciation

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

Fixtures & Fittings	-	10% straight line
Motor Vehicles	-	20% straight line
Equipment	-	10% - 33% straight line

##### Impairment of fixed assets

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

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

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

##### Financial instruments

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

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

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2025**

**3. Accounting policies** *(continued)*

**Financial instruments** *(continued)*

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

**Defined contribution plans**

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

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

**4. Limited by guarantee**

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

##### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations and Gifts	6,691	<b>6,691</b>	115	115

##### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bethel House Fees	1,455,286	<b>1,455,286</b>	1,553,570	1,553,570
Residential Rents	57,785	<b>57,785</b>	50,024	50,024
Conference Centre Fees	232,516	<b>232,516</b>	317,825	317,825
Leisure Centre Fees	104,610	<b>104,610</b>	111,899	111,899
Assisted Housing Income	43,904	<b>43,904</b>	30,151	30,151
Rental Income	1,185	<b>1,185</b>	1,299	1,299
Sundry Income	3,434	<b>3,434</b>	2,027	2,027
	<u>1,898,720</u>	<u><b>1,898,720</b></u>	<u>2,066,795</u>	<u>2,066,795</u>

##### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	33,940	<b>33,940</b>	33,065	33,065

##### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Expenditure in furtherance of the charitable activities	1,757,455	<b>1,757,455</b>	1,655,230	1,655,230
Support costs	282,449	<b>282,449</b>	239,697	239,696
	<u>2,039,904</u>	<u><b>2,039,904</b></u>	<u>1,894,927</u>	<u>1,894,926</u>

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Expenditure in furtherance of the charitable activities	1,757,455	–	<b>1,757,455</b>	1,655,230
Management and administration costs	–	263,342	<b>263,342</b>	225,246
Governance costs	–	19,107	<b>19,107</b>	14,450
	<u>1,757,455</u>	<u>282,449</u>	<u><b>2,039,904</b></u>	<u>1,894,926</u>

#### 10. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Staff costs	118,106	<b>118,106</b>	111,633
Communications and IT	9,289	<b>9,289</b>	7,220
General office	135,748	<b>135,748</b>	106,155
Finance costs	199	<b>199</b>	238
Governance costs	19,107	<b>19,107</b>	14,450
	<u>282,449</u>	<u><b>282,449</b></u>	<u>239,696</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<b>52,512</b>	43,285

#### 12. Auditors remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	<b>5,240</b>	5,040

#### 13. Staff costs

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

	2025	2024
	£	£
Wages and salaries	<b>1,372,929</b>	1,248,493
Employer contributions to pension plans	<b>74,621</b>	62,990
	<u><b>1,447,550</b></u>	<u>1,311,483</u>

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 13. Staff costs *(continued)*

The average head count of employees during the year was 60 (2024: 56). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Number of employees	<b><u>60</u></b>	<u>56</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	<b>2025</b>	2024
	<b>No.</b>	No.
£60,000 to £69,999	<b><u>1</u></b>	<u>1</u>

#### 14. Trustee remuneration and expenses

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

#### 15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	<b>Total £</b>
<b>Cost</b>					
At 1 April 2024	4,449,733	114,249	19,167	290,604	<b>4,873,753</b>
Additions	<u>240,000</u>	<u>130,969</u>	<u>–</u>	<u>13,570</u>	<b><u>384,539</u></b>
<b>At 31 March 2025</b>	<b><u>4,689,733</u></b>	<b><u>245,218</u></b>	<b><u>19,167</u></b>	<b><u>304,174</u></b>	<b><u>5,258,292</u></b>
<b>Depreciation</b>					
At 1 April 2024	–	63,136	5,604	150,616	<b>219,356</b>
Charge for the year	<u>–</u>	<u>14,397</u>	<u>3,250</u>	<u>34,865</u>	<b><u>52,512</u></b>
<b>At 31 March 2025</b>	<b><u>–</u></b>	<b><u>77,533</u></b>	<b><u>8,854</u></b>	<b><u>185,481</u></b>	<b><u>271,868</u></b>
<b>Carrying amount</b>					
<b>At 31 March 2025</b>	<b><u>4,689,733</u></b>	<b><u>167,685</u></b>	<b><u>10,313</u></b>	<b><u>118,693</u></b>	<b><u>4,986,424</u></b>
At 31 March 2024	<u>4,449,733</u>	<u>51,113</u>	<u>13,563</u>	<u>139,988</u>	<u>4,654,397</u>

#### 16. Debtors

	<b>2025</b>	2024
	<b>£</b>	£
Trade debtors	<b>5,757</b>	5,635
Prepayments and accrued income	<b>19,195</b>	17,279
Other debtors	<b>36,558</b>	1,208
	<b><u>61,510</u></b>	<u>24,122</u>

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	98,314	42,985
Accruals and deferred income	75,797	158,572
Social security and other taxes	21,606	26,392
Other creditors	4,899	6,364
	<u>200,616</u>	<u>234,313</u>

#### 18. Deferred income

	2025	2024
	£	£
Amount deferred in year	<u>29,380</u>	<u>41,045</u>

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £74,621 (2024: £62,990).

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	2,916,470	1,939,351	(2,039,904)	–	2,815,917
Revaluation reserve	3,022,958	–	–	–	3,022,958
	<u>5,939,428</u>	<u>1,939,351</u>	<u>(2,039,904)</u>	<u>–</u>	<u>5,838,875</u>

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	2,711,421	2,099,975	(1,894,927)	–	2,916,469
Revaluation reserve	2,087,145	–	–	935,813	3,022,958
	<u>4,798,566</u>	<u>2,099,975</u>	<u>(1,894,927)</u>	<u>935,813</u>	<u>5,939,427</u>

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2025**

**21. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	4,986,424	<b>4,986,424</b>
Current assets	1,053,067	<b>1,053,067</b>
Creditors less than 1 year	<u>(200,616)</u>	<u><b>(200,616)</b></u>
<b>Net assets</b>	<u>5,838,875</u>	<u><b>5,838,875</b></u>
	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	4,654,397	4,654,397
Current assets	1,519,344	1,519,344
Creditors less than 1 year	<u>(234,313)</u>	<u>(234,313)</u>
<b>Net assets</b>	<u>5,939,428</u>	<u>5,939,428</u>

**22. Analysis of changes in net debt**

	At 1 Apr 2024 £	Cash flows £	At <b>31 Mar 2025</b> £
Cash at bank and in hand	<u>1,495,222</u>	<u>(503,665)</u>	<u><b>991,557</b></u>

**HEBRON HALL LIMITED**

England & Wales - Charity number 514184

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# Accounts

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COMPANY REGISTRATION NUMBER: 01739222  
CHARITY REGISTRATION NUMBER: 514184

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

**GORDON DOWN & PARTNERS**

Accountants & statutory auditor  
144 Walter Road  
Swansea  
SA1 5RW

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Financial Statements**

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**Year ended 31 March 2024**

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**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2024**

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

**Reference and administrative details**

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

**The trustees**

J. Haines  
A. McGhee  
V. Pici  
T.P. Trotman  
D.M. Rees  
A. Curtis (appointed 6 February 2024)

**Auditor** Gordon Down and Partners  
Accountants & statutory auditor  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

**Bankers** Lloyds Bank

**Solicitors** Hugh James  
Two Central Square  
Cardiff  
CH10 1FS

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2024**

**Structure, governance and management**

**Governing document**

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

**Recruitment and Appointment of Management Committee**

The directors of the company are also charity trustees for the purpose of charity law. The Board has the power to appoint additional trustees as it considers appropriate. The charity is organised so that the Board meet regularly to manage its affairs.

None of the trustees are involved in the day-to-day management of the charity. The responsibility for the running of the charity, the preparation of management accounts, fiscal due diligence and operational control is delegated to suitably qualified staff, under the direction of an experienced Chief Executive Officer. These full-time employees, manage the day-to-day administration of the charity and further its objectives. Through regular communication, reporting and board meeting attendance, the CEO is held accountable by the trustees who are consulted on a regular basis.

**Objectives and activities**

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

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

- (1) The provision of residential accommodation to the elderly and infirm, and to provide to those residents the finest care and dedication in accordance with Biblical principles.
- (2) The provision of conference facilities and related accommodation and services to organisations which share the company's objective of advancing the Christian faith.
- (3) The provision of educational, recreational and leisure facilities to enhance the physical and spiritual wellbeing of persons of all ages.
- (4) The provision of 15 assisted living dwellings, owner occupied, which are managed on a leasehold basis to provide an interim facility for older people, who wish to live independently and who do not yet require the facilities of the care home. These dwellings subject to the contractual agreement that the occupiers must be in sympathy with the charity's Christian ethos and values.

Each of these services are not separately provided, as stated they are part of the integrated vision and objectives of the charity, each providing a conjoined and deliberate part that makes up the whole of the organisation's activities. Located on an enclosed seven-acre campus, they share infrastructure, utilities and facilities, which provide an integrated provision in furtherance of the primary objectives. Employed staff are contractually interchangeable across each of these services, with the obvious exception of key specialised and qualified personnel where such knowledge is required. The administration, finance and operational oversight is centrally located and provides financial, payroll, HR, IT, operational and executive management across all these services.

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2024**

**Charitable activities and public benefit**

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

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

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

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

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

**Financial review**

The Charity's net income for the year amounted to £205,049 (compared to £54,739 in 2022/23). The total unrestricted funds at the end of the year represent the Charity's free reserves and amounted to £5,939,428 (£4,798,567 - 2022/23).

**Achievements and performance**

The charity had a strong year, with turnover exceeding £2 million for the first time. A surplus of £205,048 was recorded which will fund the continued investment in infrastructure and the delivery of services in line with the charity's stated objects. The increase in growth was accomplished by the improvements made to the administrative and financial structures, and improved governance of the organisation across all of its sectors.

Investment was made in infrastructure and renewals to future proof a number of the fixed assets where previous lack of investment had resulted in deterioration and short term repairs. As a result, the fabric of the charity's buildings has been improved to better service the needs of the charity going forwards.

In addition, the balance sheet has been strengthened through a revaluation of the freehold land and buildings on the 7.5 acre campus from which the charity operates and £1.2 million was added to the balance sheet as a result.

Bethel House Care Home through efficiencies and good management not only improved its financial performance during the period and remains at the heart of the charity in clearly delivering its objects as stated.

The daily act of worship in the style of a *Thought for the Day* was held each morning for residents in the care home led by staff and incoming speakers. In addition, the Sunday act of worship welcomed invited speakers and church leaders for those who are unable to attend their own place of worship.

*Message Wales*, the Wales branch of *The Message* charity is based at Hebron Hall. It is a Christian charity undertaking programmes of social action in deprived areas and within the prison population across Wales. Their work includes rehabilitating offenders and assisting those with substance abuse issues. *Cardiff Street Pastors* also work from the Centre providing voluntary support to those who need

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2024**

help on the streets of Cardiff late at night when nightclubs close.

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

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

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

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

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

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

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

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

**Plans for future periods**

A submission is currently going through the Local Authority planning process to extend an internal road allowing a one-way system to operate and the provision of additional on-site car parking.

The charity is buying back the leases of the Kings Court on site development as these leasehold properties come up for sale which will strengthen the balance sheet and allow for a better assisted living provision going forwards.

Extensive internal refurbishment will be undertaken during the next financial year to further improve the facilities at the charity to provide some future proofing to the ongoing programmes that are on offer, including a complete refurbishment of the main kitchens.

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2024**

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**Trustees' responsibilities statement**

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

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

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

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

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

**Auditor**

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

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

**Small company provisions**

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

The trustees' annual report was approved on 12 December 2024 and signed on behalf of the board of trustees by:



J. Haines  
Trustee

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

#### Opinion

We have audited the financial statements of Hebron Hall Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

#### Other information

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

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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

#### Matters on which we are required to report by exception

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

#### Responsibilities of trustees

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

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

#### Auditor's responsibilities for the audit of the financial statements

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

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

Our audit procedures included, but were not limited to:

- discussing with the trustees and management their policies and procedures regarding laws and regulations;
- remaining alert to any indications of non-compliance throughout our audit;
- considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud;
- making inquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate the risks related to fraud
- addressing the risks of fraud through management override of controls by performing journal entry testing.

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2024

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### Use of our report

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



L S Cohen (Senior Statutory Auditor)

For and on behalf of Gordon Down & Partners  
Accountants and Statutory Auditor  
144 Walter Road  
Swansea  
SA1 5RW

12 December 2024

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 31 March 2024**

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	115	115	1,018
Other trading activities	6	2,066,795	2,066,795	1,638,145
Investment income	7	33,065	33,065	5,084
Other income	8	-	-	74,396
<b>Total income</b>		<u>2,099,975</u>	<u>2,099,975</u>	<u>1,718,643</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	1,894,928	1,894,928	1,663,904
<b>Total expenditure</b>		<u>1,894,928</u>	<u>1,894,928</u>	<u>1,663,904</u>
<b>Net income and net movement in funds</b>		<u>205,049</u>	<u>205,049</u>	<u>54,739</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		5,734,379	5,734,379	4,743,827
<b>Total funds carried forward</b>		<u>5,939,428</u>	<u>5,939,428</u>	<u>4,798,567</u>

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

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

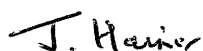
**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2024**

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	15		4,654,397	3,491,609
<b>Current assets</b>				
Debtors	16	24,122		24,040
Cash at bank and in hand		1,495,222		1,379,243
		<u>1,519,344</u>		<u>1,403,283</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>234,313</u>		96,326
<b>Net current assets</b>			<u>1,285,031</u>	<u>1,306,957</u>
<b>Total assets less current liabilities</b>			<u>5,939,428</u>	<u>4,798,566</u>
<b>Net assets</b>			<u>5,939,428</u>	<u>4,798,566</u>
<b>Funds of the charity</b>				
Unrestricted funds:				
Revaluation reserve		3,022,958		2,087,145
Other unrestricted income funds		2,916,469		2,711,422
<b>Total unrestricted funds</b>		<u>5,939,427</u>		<u>4,798,567</u>
<b>Total charity funds</b>	20		<u>5,939,427</u>	<u>4,798,567</u>

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

These financial statements were approved by the board of trustees and authorised for issue on

12 December 2024 and are signed on behalf of the board by:



J Haines  
Trustee

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2024**

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net income	205,049	54,739
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	43,285	21,019
Other interest receivable and similar income	(33,065)	(5,084)
Accrued expenses	86,100	6,373
<i>Changes in:</i>		
Trade and other debtors	(82)	11,378
Trade and other creditors	51,887	(26,064)
Cash generated from operations	<u>353,174</u>	<u>62,361</u>
Interest received	33,065	5,084
Net cash from operating activities	<u>386,239</u>	<u>67,445</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(270,823)	(36,420)
Proceeds from sale of tangible assets	563	-
Net cash used in investing activities	<u>(270,260)</u>	<u>(36,240)</u>
<b>Net increase in cash and cash equivalents</b>	<b>115,979</b>	<b>31,025</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,379,243</b>	<b>1,348,218</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>1,495,222</u></b>	<b><u>1,379,243</u></b>

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2024**

**1. General information**

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

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

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

**Fund accounting**

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

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

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2024**

**3. Accounting policies** *(continued)*

**Incoming resources**

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

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

**Resources expended**

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

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

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements (continued)**  
**Year ended 31 March 2024**

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Revaluation of Property**

During the financial year, the directors undertook a revaluation of the company's property. The property was professionally revalued by an independent valuer in accordance with the guidance set out in the Royal Institution of Chartered Surveyors (RICS) Valuation – Global Standards 2021 (the "Red Book").

The basis of valuation adopted was **Market Value**, which is defined as:

*"The estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arm's length transaction after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion."*

Having regard to the recognised bases for property valuations referred to in the 2022 International Valuation Standards Framework, the trustees have adopted a more cautious approach, placing less emphasis on the trading potential of the property and instead focusing on its existing use and present condition as a fully equipped operational entity.

This approach reflects the trustees' intention to ensure that the property is valued prudently and fairly, aligning with professional valuation standards and accounting principles.

The resulting revaluation has been incorporated into the financial statements, with gains or losses recognised in accordance with the company's stated accounting policies on tangible fixed assets.

**Depreciation**

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

Fixtures & Fittings	-	10% straight line
Motor Vehicles	-	20% straight line
Equipment	-	10% straight line

**Impairment of fixed assets**

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

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

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

#### **Financial instruments**

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

#### **Defined contribution plans**

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

When contributions are not expected to be settled wholly within 12 months of the end of the

**Hebron Hall Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements (continued)**

**Year ended 31 March 2024**

reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

**4. Limited by guarantee**

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

**5. Donations and legacies**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations and Gifts	115	115	1,018	1,018

**6. Other trading activities**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bethel House Fees	1,553,570	1,553,570	1,190,804	1,190,804
Residential Rents	50,024	50,024	49,502	49,502
Conference Centre Fees	317,825	317,825	277,857	277,857
Leisure Centre Fees	111,899	111,899	104,468	104,468
Sheltered Accommodation Income	30,151	30,151	13,132	13,132
Rental Income	1,299	1,299	1,687	1,687
Sundry Income	2,027	2,027	695	695
	<u>2,066,795</u>	<u>2,066,795</u>	<u>1,638,145</u>	<u>1,638,145</u>

**7. Investment income**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	33,065	33,065	5,084	5,084

**8. Other income**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other exceptional income	-	-	74,396	74,396

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2024**

**9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Expenditure in furtherance of the charitable activities	1,639,572	1,639,572	1,472,130	1,472,130
Management and administration costs	240,904	240,904	181,846	181,846
Support costs	14,450	14,450	9,928	9,928
	<u>1,894,926</u>	<u>1,894,926</u>	<u>1,663,904</u>	<u>1,663,904</u>

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Expenditure in furtherance of the charitable activities	1,639,572	–	1,639,572	1,472,130
Management and administration costs	240,904	–	240,904	181,846
Governance costs	–	14,450	14,450	9,928
	<u>1,880,476</u>	<u>14,450</u>	<u>1,894,926</u>	<u>1,663,904</u>

**11. Net income**

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>43,285</u>	<u>18,286</u>

**12. Auditors remuneration**

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>5,040</u>	<u>4,820</u>

**13. Staff costs**

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

	2024 £	2023 £
Wages and salaries	1,248,493	1,181,447
Employer contributions to pension plans	62,990	60,888
	<u>1,311,483</u>	<u>1,242,335</u>

The average head count of employees during the year was 56 (2023: 60). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of employees	<u>56</u>	<u>56</u>

One employee received employee benefits of more than £60,000 during the year (2023: Nil).

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2024**

**14. Trustee remuneration and expenses**

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

**15. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2023	3,318,933	98,534	2,917	281,553	3,701,937
Additions	194,987	15,715	16,250	43,871	270,823
Disposals	–	–	–	(34,820)	(34,820)
Revaluations	935,813	–	–	–	935,813
<b>At 31 March 2024</b>	<u>4,449,733</u>	<u>114,249</u>	<u>19,167</u>	<u>290,604</u>	<u>4,873,753</u>
<b>Depreciation</b>					
At 1 April 2023	–	52,217	2,804	155,307	210,328
Charge for the year	–	10,919	2,800	29,566	43,285
Disposals	–	–	–	(34,257)	(34,257)
<b>At 31 March 2024</b>	<u>–</u>	<u>63,136</u>	<u>5,604</u>	<u>150,616</u>	<u>219,356</u>
<b>Carrying amount</b>					
<b>At 31 March 2024</b>	<u>4,449,733</u>	<u>51,113</u>	<u>13,563</u>	<u>139,988</u>	<u>4,654,397</u>
At 31 March 2023	<u>3,318,933</u>	<u>46,317</u>	<u>113</u>	<u>126,246</u>	<u>3,491,609</u>

**16. Debtors**

	2024 £	2023 £
Trade debtors	5,635	5,142
Prepayments and accrued income	17,279	15,166
Other debtors	1,208	3,732
	<u>24,122</u>	<u>24,040</u>

**17. Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	42,985	9,505
Accruals and deferred income	158,572	65,640
Social security and other taxes	26,392	16,539
Other creditors	6,364	4,642
	<u>234,313</u>	<u>96,326</u>

**18. Deferred income**

	2024 £	2023 £
Amount deferred in year	<u>41,045</u>	<u>34,213</u>

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £62,990 (2023: £60,888).

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
General funds	2,711,421	2,099,975	(1,894,926)	–	<b>2,916,469</b>
Revaluation reserve	2,087,145	–	–	935,813	<b>3,022,958</b>
	<u>4,798,566</u>	<u>2,099,975</u>	<u>(1,894,926)</u>	<u>935,813</u>	<u><b>5,939,427</b></u>

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

#### 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2024
	£	£
Tangible fixed assets	4,654,397	<b>4,654,397</b>
Current assets	1,519,344	<b>1,519,344</b>
Creditors less than 1 year	(234,313)	<b>(234,313)</b>
<b>Net assets</b>	<u>5,939,428</u>	<u><b>5,939,428</b></u>

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2024**

**22. Analysis of changes in net debt**

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>1,379,243</u>	<u>115,979</u>	<u>1,495,222</u>

**HEBRON HALL LIMITED**

England & Wales - Charity number 514184

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# Accounts

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COMPANY REGISTRATION NUMBER: 01739222  
CHARITY REGISTRATION NUMBER: 514184

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

**GORDON DOWN & PARTNERS**

Accountants & statutory auditor  
144 Walter Road  
Swansea  
SA1 5RW

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

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

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

**Reference and administrative details**

**Registered charity name** Hebron Hall Limited

**Charity registration number** 514184

**Company registration number** 01739222

**Principal office and registered office** Hebron Hall Christian Centre  
Cross Common Road  
Dinas Powys  
CF64 4YB

**The trustees**

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

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

**Bankers** Lloyds Bank

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Structure, governance and management

##### Governing document

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

##### Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purpose of charity law. The Board has the power to appoint additional trustees as it considers appropriate. The charity is organised so that the Board meet regularly to manage its affairs.

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

##### Objectives and activities

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

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

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

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Objectives and activities (cont)

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

#### Charitable activities and public benefit

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

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

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

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

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

#### Achievements and performance

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

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

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

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

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

**Achievements and performance (cont)**

*Message Wales*, the Wales branch of *The Message* is based at Hebron Hall. It is a Christian charity undertaking programmes of social action in deprived areas and within the prison population across Wales. Their work includes rehabilitating offenders and assisting those with substance abuse issues. *Cardiff Street Pastors* also work from the Centre providing voluntary support to those who need help on the streets of Cardiff late at night when nightclubs close.

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

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

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

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

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

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

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

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

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

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

**Plans for future periods**

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Financial review

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

The Statement of Financial Activities shows a net surplus of £54,739 for the year (2022: £27,126) and the charitable funds stand at £4,798,566 (2022: £4,743,827).

#### Funds Available

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

#### Trustees' responsibilities statement

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

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

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

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

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

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

**Auditor**

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

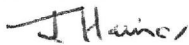
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that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

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

**Small company provisions**

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

The trustees' annual report was approved on 24/7/2023 and signed on behalf of the board of trustees by:



J Haines  
Trustee

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Opinion

We have audited the financial statements of Hebron Hall Limited (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Other information

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

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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

#### Matters on which we are required to report by exception

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2023

#### Responsibilities of trustees

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

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

#### Auditor's responsibilities for the audit of the financial statements

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

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

Our audit procedures included, but were not limited to:

- discussing with the trustees and management their policies and procedures regarding laws and regulations;
- remaining alert to any indications of non-compliance throughout our audit;
- considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud;
- making inquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate the risks related to fraud
- addressing the risks of fraud through management override of controls by performing journal entry testing.

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2023

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### Use of our report

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



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

25/07/2023

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

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

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

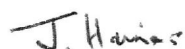
The notes on pages 14 to 22 form part of these financial statements.

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

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

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

These financial statements were approved by the board of trustees and authorised for issue on 24<sup>th</sup> July 2023, and are signed on behalf of the board by:



J. Haines  
Trustee

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2023**

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

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2023**

**1. General information**

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

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

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

**Fund accounting**

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Tangible assets

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

##### Depreciation

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

Fixtures & Fittings	-	10% straight line
Motor Vehicles	-	25% reducing balance
Equipment	-	33% straight line

##### Impairment of fixed assets

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

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

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

##### Financial instruments

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

##### Defined contribution plans

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

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

#### 4. Limited by guarantee

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

##### 5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations and Gifts	1,018	<b>1,018</b>	3,427	3,427

##### 6. Other trading activities

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

##### 7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	5,084	<b>5,084</b>	363	363

##### 8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other exceptional income	74,396	<b>74,396</b>	268,948	268,948

##### 9. Expenditure on charitable activities by fund type

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 10. Expenditure on charitable activities by activity type

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

#### 11. Net income

Net income is stated after charging/(crediting):

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

#### 12. Auditors remuneration

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

#### 13. Staff costs

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

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

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

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

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

#### 14. Trustee remuneration and expenses

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**

**Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2023**

**15. Tangible fixed assets**

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

**16. Debtors**

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

**17. Creditors: amounts falling due within one year**

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

**18. Deferred income**

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £60,888 (2022: £89,266).

#### 20. Analysis of charitable funds

##### Unrestricted funds

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

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

#### 21. Analysis of net assets between funds

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 22. Analysis of changes in net debt

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

**HEBRON HALL LIMITED**

England & Wales - Charity number 514184

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# Accounts

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COMPANY REGISTRATION NUMBER: 01739222  
CHARITY REGISTRATION NUMBER: 514184

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2022**

**GORDON DOWN AND PARTNERS**

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2022**

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**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 31 March 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

**Reference and administrative details**

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

**The trustees**

P.J. Young  
J. Haines  
A. McGhee (appointed 6<sup>th</sup> July 2021)  
V. Pici (appointed 6<sup>th</sup> July 2021)  
T.P. Trotman  
D.M. Rees

**Auditor**

Gordon Down and Partners  
Accountants & statutory auditor  
Temple Court  
13a Cathedral Road  
Cardiff  
CF11 9HA

**Bankers**

Lloyds Bank

**Solicitors**

Jackson Lees  
44/45 Hamilton Square  
Birkenhead  
CH41 5AR

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### Structure, governance and management

##### Governing document

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

##### Recruitment and Appointment of Management Committee

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

##### Objectives and activities

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

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

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

##### Charitable activities and public benefit

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

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

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### Achievements and performance

The performance of the Charity this year has continued to be significantly affected by the Covid-19 coronavirus pandemic even though restrictions were eased towards the end of the financial year.

The conference centre was closed to all residential bookings throughout most of the financial year in compliance with restrictions, though some groups, suitably distanced, began to return as those restrictions were gradually lifted.

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

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

Care home residents continued to enjoy an active social and engagement programme under the oversight of the enthusiastic activities co-ordinator.

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

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

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

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

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

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

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

In all, Hebron welcomes around 1,000 members of the local community per week when full open, across the range of community led activities run.

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

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

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

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

#### **Plans for future periods**

We anticipate a return towards pre Covid levels of activity in the forthcoming year, though this may ramp up gradually from the first quarter as confidence returns. Nevertheless, the Charity remains committed to further expansion in the scale and range of its activities consistent with its core object of promoting the Christian gospel.

A plan of more active engagement with the local community will be pursued to explore if more than just the hire of facilities, and the creation of a safe space may be offered.

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 31 March 2022**

**Financial review**

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

The Statement of Financial Activities shows a net surplus of £27,126 for the year (2021: £96,541 deficit) and the charitable funds stand at £4,743,827 (2020: £4,716,701).

**Funds Available**

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

**Trustees' responsibilities statement**

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

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

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

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

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

## Auditor

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

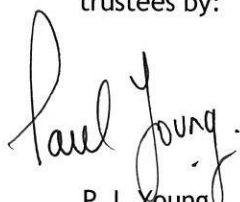
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that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

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

## Small company provisions

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

The trustees' annual report was approved on 5th July 2022 and signed on behalf of the board of trustees by:

  
P.J. Young  
Trustee

5<sup>th</sup> JULY 2022

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2022

#### Opinion

We have audited the financial statements of Hebron Hall Limited (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**

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

**Year ended 31 March 2022**

**Other information**

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

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

##### **Responsibilities of trustees**

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

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

##### **Auditor's responsibilities for the audit of the financial statements**

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

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

Our risk assessment included making enquiries of trustees and senior management as to the company's procedures to prevent and detect fraud and consideration was given to the reasonableness of those procedures. We determined levels of materiality and assessed the risks of material misstatement in the financial statements. We looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. We identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Procedures included the review and testing of manual journals and key estimates and judgements made by management. We performed procedures to address the risk of management override of controls.

We gained an understanding of the legal and regulatory framework applicable to the company and the sector in which it operates, drawing on our broad sector experience and focused on laws and regulations that could give rise to a material misstatement in the financial statements.

There are inherent limitations in an audit and there is an unavoidable risk of non-detection of material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with accounting standards. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2022

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

#### Use of our report

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



Laurence Cohen (Senior Statutory Auditor)

For and on behalf of  
Gordon Down & Partners  
Accountants and statutory auditor  
144 Walter Road  
Swansea  
SA1 5RW

5<sup>th</sup> July 2022

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 31 March 2022**

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	3,427	3,427	4,923
Other trading activities	6	1,336,120	1,336,120	1,061,160
Investment income	7	363	363	974
Other income	8	268,948	268,948	318,043
<b>Total income</b>		<u>1,608,858</u>	<u>1,608,858</u>	<u>1,385,100</u>
<b>Expenditure</b>				
Expenditure on charitable activities	9,10	1,581,732	1,581,732	1,481,641
<b>Total expenditure</b>		<u>1,581,732</u>	<u>1,581,732</u>	<u>1,481,641</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>27,126</u>	<u>27,126</u>	<u>(96,541)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		4,716,701	4,716,701	4,813,242
<b>Total funds carried forward</b>		<u>4,743,827</u>	<u>4,743,827</u>	<u>4,716,701</u>

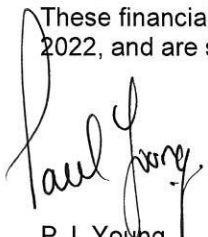
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2022**

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	15		3,476,208	3,450,424
<b>Current assets</b>				
Debtors	16	35,418		19,684
Cash at bank and in hand		<u>1,348,218</u>		<u>1,341,947</u>
		<u>1,383,636</u>		<u>1,361,631</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>116,017</u>		<u>95,354</u>
<b>Net current assets</b>			<u>1,267,619</u>	<u>1,266,277</u>
<b>Total assets less current liabilities</b>			<u>4,743,827</u>	<u>4,716,701</u>
<b>Net assets</b>			<u>4,743,827</u>	<u>4,716,701</u>
<b>Funds of the charity</b>				
Unrestricted funds:				
Revaluation reserve		2,087,145		2,087,145
Other unrestricted income funds		<u>2,656,682</u>		<u>2,629,556</u>
<b>Total unrestricted funds</b>		<u>4,743,827</u>		<u>4,716,701</u>
<b>Total charity funds</b>	20		<u>4,743,827</u>	<u>4,716,701</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 5 July 2022, and are signed on behalf of the board by:

 5<sup>th</sup> JULY 2022  
P.J. Young  
Trustee

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 31 March 2022**

	2022	2021
	£	£
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	27,126	(96,541)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	17,228	20,715
Other interest receivable and similar income	(363)	(974)
Accrued expenses	8,175	1,609
<i>Changes in:</i>		
Trade and other debtors	(15,734)	1,016
Trade and other creditors	<u>12,488</u>	<u>25,302</u>
Cash generated from operations	48,920	(48,873)
Interest received	<u>363</u>	<u>974</u>
Net cash from/(used in) operating activities	<u>49,283</u>	<u>(47,899)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	<u>(43,012)</u>	—
Net cash used in investing activities	<u>(43,012)</u>	—
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>6,271</b>	<b>(47,899)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b><u>1,341,947</u></b>	<b><u>1,413,240</u></b>
<b>Cash and cash equivalents at end of year</b>	<b><u>1,348,218</u></b>	<b><u>1,365,341</u></b>

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 31 March 2022**

**1. General information**

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

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

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

**Fund accounting**

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

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

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**3. Accounting policies** *(continued)*

**Incoming resources**

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

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

**Resources expended**

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Tangible assets

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

##### Depreciation

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

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

##### Impairment of fixed assets

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

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

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

##### Financial instruments

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

##### Defined contribution plans

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

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

#### 4. Limited by guarantee

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

##### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations and Gifts	3,427	<b>3,427</b>	4,923	4,923

##### 6. Other trading activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bethel House Fees	1,033,755	<b>1,033,755</b>	964,869	964,869
Residential Rents	52,753	<b>52,753</b>	43,728	43,728
Conference Centre Fees	127,986	<b>127,986</b>	9,444	9,444
Leisure Centre Fees	105,232	<b>105,232</b>	24,970	24,970
Sheltered Accommodation Income	14,344	<b>14,344</b>	15,895	15,895
Rental Income	1,898	<b>1,898</b>	1,873	1,873
Sundry Income	152	<b>152</b>	381	381
	<u>1,336,120</u>	<u><b>1,336,120</b></u>	<u>1,061,160</u>	<u>1,061,160</u>

##### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	363	<b>363</b>	974	974

##### 8. Other income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Other exceptional income	268,948	<b>268,948</b>	318,043	318,043

##### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Expenditure in furtherance of the charitable activities	1,295,659	<b>1,295,659</b>	1,200,366	1,200,366
Management and administration costs	281,197	<b>281,197</b>	276,550	276,550
Support costs	4,876	<b>4,876</b>	4,725	4,725
	<u>1,581,732</u>	<u><b>1,581,732</b></u>	<u>1,481,641</u>	<u>1,481,641</u>

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**10. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	<b>Total funds 2022</b>	Total fund 2021
	£	£	£	£
Expenditure in furtherance of the charitable activities	1,295,659	–	<b>1,295,659</b>	1,200,366
Management and administration costs	281,197	–	<b>281,197</b>	276,550
Governance costs	–	4,876	<b>4,876</b>	4,725
	<u>1,576,856</u>	<u>4,876</u>	<u><b>1,581,732</b></u>	<u>1,481,641</u>

**11. Net income/(expenditure)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	£	£
Depreciation of tangible fixed assets	<u><b>17,228</b></u>	<u>20,715</u>

**12. Auditors remuneration**

	<b>2022</b>	2021
	£	£
Fees payable for the audit of the financial statements	<u><b>4,500</b></u>	<u>4,275</u>

**13. Staff costs**

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

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>1,098,872</b>	1,053,777
Employer contributions to pension plans	<b>89,266</b>	96,271
	<u><b>1,188,138</b></u>	<u>1,150,048</u>

The average head count of employees during the year was 69 (2021: 69). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
Number of employees	<u><b>72</b></u>	<u>72</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**14. Trustee remuneration and expenses**

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**15. Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
At 1 April 2021	3,294,482	260,828	2,917	252,676	<b>3,810,903</b>
Additions	<u>20,811</u>	<u>1,857</u>	–	<u>20,344</u>	<b>43,012</b>
<b>At 31 March 2022</b>	<u><u>3,315,293</u></u>	<u><u>262,685</u></u>	<u><u>2,917</u></u>	<u><u>273,020</u></u>	<b><u><u>3,853,915</u></u></b>
<b>Depreciation</b>					
At 1 April 2021	–	224,294	2,716	133,469	<b>360,479</b>
Charge for the year	–	<u>3,793</u>	<u>50</u>	<u>13,385</u>	<b>17,228</b>
<b>At 31 March 2022</b>	<u><u>–</u></u>	<u><u>228,087</u></u>	<u><u>2,766</u></u>	<u><u>146,854</u></u>	<b><u><u>377,707</u></u></b>
<b>Carrying amount</b>					
<b>At 31 March 2022</b>	<u><u>3,315,293</u></u>	<u><u>34,598</u></u>	<u><u>151</u></u>	<u><u>126,166</u></u>	<b><u><u>3,476,208</u></u></b>
At 31 March 2021	<u><u>3,294,482</u></u>	<u><u>36,534</u></u>	<u><u>201</u></u>	<u><u>119,207</u></u>	<b><u><u>3,450,424</u></u></b>

**16. Debtors**

	<b>2022</b>	2021
	£	£
Trade debtors	<b>24,112</b>	9,403
Prepayments and accrued income	<b>7,166</b>	6,243
Other debtors	<b>4,140</b>	4,038
	<u><b>35,418</b></u>	<u>19,684</u>

**17. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Trade creditors	<b>40,608</b>	14,245
Accruals and deferred income	<b>56,351</b>	42,346
Social security and other taxes	<b>15,721</b>	14,161
Other creditors	<b>3,337</b>	24,602
	<u><b>116,017</b></u>	<u>95,354</u>

**18. Deferred income**

	<b>2022</b>	2021
	£	£
Amount deferred in year	<u><b>31,297</b></u>	<u>25,467</u>

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2022

#### 19. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £89,266 (2021: £96,271).

#### 20. Analysis of charitable funds

##### Unrestricted funds

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

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

#### 21. Analysis of net assets between funds

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

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

**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2022**

**22. Analysis of changes in net debt**

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>1,341,947</u>	<u>6,271</u>	<u>1,348,218</u>



**HEBRON HALL LIMITED**

England & Wales - Charity number 514184

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# Accounts

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COMPANY REGISTRATION NUMBER: 01739222  
CHARITY REGISTRATION NUMBER: 514184

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

**GORDON DOWN AND PARTNERS**

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

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

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

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

**Reference and administrative details**

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

**The trustees**

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

<b>Auditor</b>	Gordon Down and Partners Accountants & statutory auditor Temple Court 13a Cathedral Road Cardiff CF11 9HA
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<b>Bankers</b>	Lloyds Bank 1 Windsor Road Penarth Vale of Glamorgan CF11 9HA
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<b>Solicitors</b>	Jackson Lees 44/45 Hamilton Square Birkenhead CH41 5AR
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**Hebron Hall Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 31 March 2021**

**Structure, governance and management**

**Governing document**

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

**Recruitment and Appointment of Management Committee**

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

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

**Objectives and activities**

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

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

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

**Charitable activities and public benefit**

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

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

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

#### Achievements and performance

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# **Hebron Hall Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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

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

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

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

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

#### **Plans for future periods**

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

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

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

# **Hebron Hall Limited**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

##### **Financial review**

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

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

##### **Funds Available**

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

##### **Trustees' responsibilities statement**

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

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

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2021

#### Auditor

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

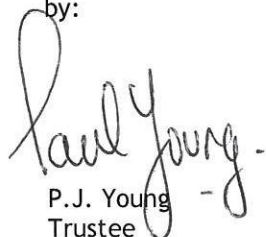
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that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

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

#### Small company provisions

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

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

  
P.J. Young -  
Trustee

# **Hebron Hall Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

Year ended 31 March 2021

#### Other information

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

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

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

#### Matters on which we are required to report by exception

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

##### **Responsibilities of trustees**

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

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

##### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

Our audit procedures included, but were not limited to:

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

# Hebron Hall Limited

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

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

#### Use of our report

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



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

6 July 2021

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

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

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

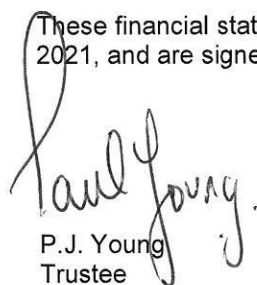
The notes on pages 14 to 22 form part of these financial statements.

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

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

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

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

  
P.J. Young  
Trustee

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

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

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

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

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

**1. General information**

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

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

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

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

**Going concern**

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

**Judgements and key sources of estimation uncertainty**

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

**Fund accounting**

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Incoming resources

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

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

##### Resources expended

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

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

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

##### Tangible assets

All fixed assets are initially recorded at cost.

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Depreciation

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

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

##### Impairment of fixed assets

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

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

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

##### Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

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

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

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

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

##### Defined contribution plans

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

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

#### 4. Limited by guarantee

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

#### 5. Donations and legacies

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 6. Other trading activities

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

#### 7. Investment income

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

#### 8. Other income

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

#### 9. Expenditure on charitable activities by fund type

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 10. Expenditure on charitable activities by activity type

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

#### 11. Analysis of support costs

	Total 2021 £	Total 2020 £
Governance costs	–	4,275

#### 12. Net expenditure

Net expenditure is stated after charging/(crediting):

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

#### 13. Auditors remuneration

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

#### 14. Staff costs

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

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

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

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

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

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

**Year ended 31 March 2021**

**15. Trustee remuneration and expenses**

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

**16. Tangible fixed assets**

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

**17. Debtors**

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

**18. Creditors: amounts falling due within one year**

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

**19. Deferred income**

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2021

#### 20. Pensions and other post retirement benefits

##### Defined contribution plans

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

#### 21. Analysis of charitable funds

##### Unrestricted funds

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

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

#### 22. Analysis of net assets between funds

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

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

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

**23. Analysis of changes in net debt**

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

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

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

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

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

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

# Hebron Hall Limited

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

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