

Charity number: XR95972
Company number: NI055294

Hebron House Charitable Trust Limited
(A company limited by guarantee)

Directors' report and unaudited financial statements
for the year ended 31 May 2018

Hebron House Charitable Trust Limited
(A company limited by guarantee)

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Hebron House Charitable Trust Limited
(A company limited by guarantee)

Legal and administrative information

Charity number	XR95972
Company registration number	NI055294
Registered office	25-27 Edward Street Portadown Co Armagh BT62 3NE
Trustees	Charles Thomas Uprichard Margaret Ann Uprichard David Isaac Burns William Thomas Eakins
Secretary	Jennifer Anne McNally
Accountants	SD Brown & Company 25-27 Edward Street Portadown Co Armagh BT62 3NE
Bankers	First Trust Bank Market Street Portadown

Hebron House Charitable Trust Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 May 2018

The trustees present their report and the financial statements for the year ended 31 May 2018. The trustees, who are also directors of Hebron House Charitable Trust Limited for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The company is constituted by its Memorandum and Articles of Association, and limited by Guarantee, having no Share Capital. Only persons who subscribe to the objects expressed in the Memorandum of Association of the Company, and appointed by the company in a General Meeting can be admitted as Directors

RISKS

The Executive Committee has conducted its own review of the major risks to which the company is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and to ensure the consistent quality of delivery for all operational aspects of the company procedures for authorization of all transactions, and projects have been implemented.

Objectives and activities

The objectives and activities of the company are those of spreading the Gospel of the Lord Jesus Christ in Russia with emphasis directed towards alcoholics and their families.

Achievements and performance

Many individuals and their families who have been experiencing significant difficulties have received pastoral care at Hebron House Charitable Trust Limited throughout the year. It is hoped that the income by way of donations from individuals, business and churches will continue at a rate that will allow the company to sustain and develop the ministry of Hebron House Charitable Trust Limited.

Financial review

The results of the company for the year are detailed on pages 5 to 10.

Plans for future periods

We pray for the continued support of all, who in the past have donated their money and time to this company.

Funds held as custodian trustee on behalf of others

No funds are held as Custodian on behalf of others.

Hebron House Charitable Trust Limited
(A company limited by guarantee)

Report of the trustees (incorporating the directors' report)
for the year ended 31 May 2018

Statement of trustees' responsibilities

The trustees (who are also directors of Hebron House Charitable Trust Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Policies..

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year. In preparing these financial statements the trustees are required to:

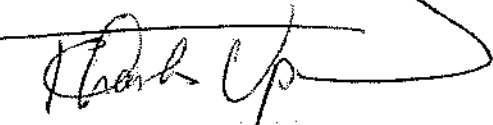
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

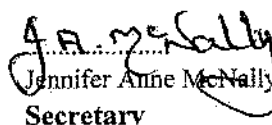
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime..

On behalf of the board



Charles Thomas Uprichard
Director



Jennifer Anne McNally
Secretary

21 February 2019

Hebron House Charitable Trust Limited
(A company limited by guarantee)

Independent examiner's report to the trustees on the unaudited financial statements of Hebron House Charitable Trust Limited.

I report on the accounts of Hebron House Charitable Trust Limited for the year ended 31 May 2018 set out on pages 2 to 10.

Respective responsibilities of trustees and independent examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- 1) examine the accounts under section 65 of the Charities Act
- 2) follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- 3) state whether particular matters have come to my attention.

Basis of independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- a) that accounting records were not kept in accordance with section 386 of the Companies Act 2006
- b) that the accounts do not accord with those accounting records
- c) that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
- d) that there is further information needed for a proper understanding of the accounts to be reached

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (a) to (d) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Samuel David Brown
Independent examiner
S.D. Brown & Company
Carnegie Building
25-27 Edward Street
Portadown
Co. Armagh
BT62 3NE

Dated: 21 February 2019

Hebron House Charitable Trust Limited
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 May 2018

	Notes	Unrestricted funds £	2018 Total £	2017 Total £
Incoming resources				
Incoming resources from generating funds:				
Donations	2	4,710	4,710	3,950
Total incoming resources		<u>4,710</u>	<u>4,710</u>	<u>3,950</u>
Resources expended				
Establishment costs		5,158	5,158	6,512
Motor and travelling expenses		-	-	40
Other office expenses		-	-	111
Interest payable and similar charges		216	216	307
General expenses		73	73	188
Restricted Funds Transfer		-	-	-
Total resources expended		<u>5,447</u>	<u>5,447</u>	<u>7,158</u>
Net incoming/(outgoing) resources for the year /				
Net income/(expense) for the year		(737)	(737)	(3,208)
Total funds brought forward		14,791	14,791	17,999
Total funds carried forward		<u>14,054</u>	<u>14,054</u>	<u>14,791</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 8 to 10 form an integral part of these financial statements.

Hebron House Charitable Trust Limited
(A company limited by guarantee)

Statement of Financial Position
as at 31 May 2018

	Notes	2018 £	2017 £
Current assets			
Debtors	5	1,411	1,026
Cash at bank and in hand		13,825	15,006
		<u>15,236</u>	<u>16,032</u>
Creditors: amounts falling due within one year	6	<u>(1,182)</u>	<u>(1,241)</u>
Net current assets		<u>14,054</u>	<u>14,791</u>
Net assets		<u>14,054</u>	<u>14,791</u>
Funds	7		
Unrestricted income funds		<u>14,054</u>	<u>14,791</u>
Total funds		<u>14,054</u>	<u>14,791</u>

The Balance Sheet continues on the following page.

The notes on pages 8 to 10 form an integral part of these financial statements.

Hebron House Charitable Trust Limited
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Statement of Financial Position (continued)

Trustees statements required by the Companies Act 2006
for the year ended 31 May 2018

In approving these financial statements as trustees of the company we hereby confirm:

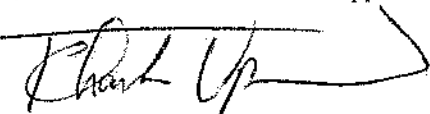
(a) that for the year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

(b) that the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 .

(c) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

(d) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board on 21 February 2019 and signed on its behalf by



Charles Thomas Uprichard
Director

The notes on pages 8 to 10 form an integral part of these financial statements.

Hebron House Charitable Trust Limited
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 May 2018

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Hebron House Charitable Trust Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2. Cashflow

The charity has taken advantage of the exemption in Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), from the requirement to produce a cash flow statement on the grounds that it is a small charitable charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Hebron House Charitable Trust Limited
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Notes to financial statements
for the year ended 31 May 2018

2. Donations

	Unrestricted funds £	2018 Total £	2017 Total £
Donations	4,325	4,325	3,495
Gift Aid Rebate	385	385	455
	<u>4,710</u>	<u>4,710</u>	<u>3,950</u>

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Debtors

	2018 £	2017 £
Prepayments and accrued income	<u>1,411</u>	<u>1,026</u>

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

	2018 £	2017 £
Accruals and deferred income	<u>1,182</u>	<u>1,241</u>

7. Analysis of net assets between funds

	Unrestricted funds £	Total funds £
Fund balances at 31 May 2018 as represented by:		
Current assets	15,236	15,236
Current liabilities	(1,182)	(1,182)
	<u>14,054</u>	<u>14,054</u>

Hebron House Charitable Trust Limited
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Notes to financial statements
for the year ended 31 May 2018

8. Unrestricted funds	At	Incoming resources	Outgoing resources	At
	1 June 2017 £			31 May 2018 £
Unrestricted Funds	<u>14,791</u>	<u>4,710</u>	<u>(5,447)</u>	<u>14,054</u>

9. Capital commitments

The company had no capital commitments at the date of the statement of financial position.

10. Related party transactions

There were no related party transactions in the year.

11. Controlling interest

The controlling party of the company is considered to be the Board of Trustees.

12. Company limited by guarantee

Hebron House Charitable Trust Limited is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Hebron House Charitable Trust Limited
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The following pages do not form part of the statutory accounts.

Hebron House Charitable Trust Limited
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Detailed statement of financial activities

For the year ended 31 May 2018

	2018		2017	
	£	£	£	£
<i>Voluntary income</i>				
Donations		4,325		3,495
Gift Aid Rebate		385		455
		<u>4,710</u>		<u>3,950</u>
Total incoming resources from generating funds		<u>4,710</u>		<u>3,950</u>
Total incoming resources		<u>4,710</u>		<u>3,950</u>

Hebron House Charitable Trust Limited
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Detailed statement of financial activities

For the year ended 31 May 2018

	2018 £	2017 £
Charitable activities		
Activity 1		
<i>Activities undertaken directly</i>		
Rehabilitation Clinic Running Costs	5,158	6,512
Motor and travel expenses	-	40
Computer Costs	-	111
General expenses	73	188
	<u>5,231</u>	<u>6,851</u>
Activity 1 total expenditure	<u>5,231</u>	<u>6,851</u>
Total charitable activity expenditure	<u>5,231</u>	<u>6,851</u>
Governance costs		
<i>Activities undertaken directly</i>		
Interest - Bank loans & overdraft	216	307
	<u>216</u>	<u>307</u>
Total governance costs	<u>216</u>	<u>307</u>
Net incoming/(outgoing) resources for the year	<u>(737)</u>	<u>(3,208)</u>