

NEHEMIAH PROJECT SUPPORT TRUST

England & Wales - Charity number 1146392

Details

Status Registered

Legal form Trust

Registered 2012-03-14

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

Contact

Address 1 Picton Gardens
Rayleigh
SS6 7LB

Phone 07990527020

Email SMMacLean@sky.com

Website www.nehemiahprojectcpa.com

Activities

Objects: (A)THE RELIEF OF THOSE IN NEED BY REASON OF AGE ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN AFRICA AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT, INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PROVISION OF SUPPORT FOR THOSE LIVING WITH HIV / AIDS (AND IN ACCORDANCE WITH CHRISTIAN PRINCIPLES).(B) THE ADVANCEMENT OF EDUCATION FOR THE BENEFIT OF CHILDREN DISADVANTAGED OR MARGINALISED BY REASON OF THEIR ECONOMIC OR GEOGRAPHIC CIRCUMSTANCES INCLUDING THOSE LIVING WITH HIV / AIDS IN AFRICA AND IN SUCH OTHER PARTS OF THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.(C) THE PROMOTION OF THE PHYSICAL AND MENTAL HEALTH OF THOSE INFECTED AND AFFECTED BY HIV / AIDS IN SUCH PARTS OF AFRICA AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT THROUGH THE PROVISION OF FINANCIAL ASSISTANCE, MEDICAL CARE, SUPPORT, COUNSELLING, EDUCATION AND PRACTICAL ADVICE(D) THE PROVISION OF RECREATION FACILITIES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THOSE FOR WHOM THE FACILITIES ARE PRIMARILY INTENDED INCLUDING BUT NOT BY WAY OF LIMITATION INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES.

Activities: THE TRUST PROVIDES RELIEF FOR THOSE IN NEED BY REASON OF AGE, ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE IN AFRICA - AND POTENTIALLY ELSEWHERE - RESULTING PRIMARILY FROM LIVING WITH HIV/AIDS. THE TRUST ALSO SUPPORTS THE EDUCATION OF CHILDREN WHO ARE MARGINALISED BY REASON OF THEIR ECONOMIC

CIRCUMSTANCES, INCLUDING THOSE LIVING WITH HIV/AIDS.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Zimbabwe
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £48,371 | £45,020 | - | - |
| 2023-12-31 | £32,241 | £32,365 | - | - |
| 2022-12-31 | £27,057 | £32,782 | - | - |
| 2021-12-31 | £35,487 | £44,496 | - | - |
| 2020-12-31 | £30,473 | £14,575 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------------|-------|------------|
| STEVE MACLEAN | Chair | 2012-01-10 |
| Andy Thorn | | 2016-07-28 |
| CAROL ANN JONES | | 2012-01-10 |
| DON COOPER | | 2012-01-10 |
| Rosemary Lincoln Parmenter | | 2014-08-20 |
| Ruth Thorn | | 2016-07-28 |
| SIMON JAMES HENRY JONES | | 2012-01-10 |

NEHEMIAH PROJECT SUPPORT TRUST

England & Wales - Charity number 1146392

Accounts

Charity number: 1146392

Nehemiah Project Support Trust
Trustees' report and financial statements
for the year ended 31 December 2024

Nehemiah Project Support Trust

Contents

| | Page |
|--------------------------------------|---------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 4 |
| Independent examiners' report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 10 |

Nehemiah Project Support Trust

Legal and administrative information

| | |
|-------------------------|---|
| Charity number | 1146392 |
| Business address | 1 Picton Gardens Rayleigh Essex SS6 7LB |
| Trustees | Don Cooper Carol Jones Steve Maclean Simon Jones Rosemary Parmenter Andrew Thorn Ruth Thorn |
| Secretary | Steve Maclean |
| Accountants | C J Gardner Accountants Ltd 217 Main Road Hawkwell Hockley Essex SS5 4EQ |
| Bankers | Barclays Bank plc 63-65 High Street Rayleigh Essex SS6 7EL |

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Trust was formed by a Trust Deed dated 13th December 2011 and is registered as a Registered Charity number 1146392. The power to appoint or remove trustees rests with the existing trustees.

Objectives and activities

The principal objective of the Trust is to help to raise funds to help to rebuild broken lives of those living with or affected by HIV / AIDS and thereby provide financial, social, psychological and spiritual support.

The Trustees appointed two authorised representatives to oversee the administration of the financial, social, psychological and spiritual support to those living with HIV in Bulawayo, Zimbabwe. Ruth and Andy Thorn moved to Bulawayo in 2011 and were instrumental in establishing contacts and consolidating the work in Zimbabwe before returning to the UK in 2015. The distribution of funds raised continues to be managed by a trusted local accountant in Bulawayo.

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2024

Achievements and performance

We reported last year that good progress had been made on the ongoing discussions to allow us to purchase the land at Cowdray Park in Zimbabwe. Ruth did some amazing work alongside the Project staff and board during a visit in September-October 2024. We subsequently received two letters from Bulawayo City Council, agreeing that we can apply to buy the Cowdray Park stand but without specifying a price.

Just after the 2024 year-end we finally received an offer in writing from the City Council to sell the site in Cowdray Park to the Zimbabwe Trust. That is GREAT NEWS. We have a hard road ahead of us to raise around \$45,000 to complete the purchase over the next two years.

Future Strategy

The Trust has now been running for over 12 years and many of the initial aims have been achieved and even exceeded, including the support for childhood education. Communication with the team in Zimbabwe continues to develop positively and the new local Director has a clear vision as to what can and should be done going forward.

School fees continued to rise significantly last year. We support a young wheelchair-bound student at a residential special school for the physically disabled. The school used to have to charge in local currency, because it was part of the establishment, but has recently been permitted to charge in US\$. Whilst the school delivers excellent value for what is quite a small termly fee nevertheless it is a big cost to our Trust and we have to decide whether this is something that we want to continue to try to bear. In the meantime, a donor did come forward willing to sponsor this child for another year so her place at the school is secure until at least the end of 2025. Prices have absolutely sky rocketed at the school, in addition to which the rent for the site has risen astronomically to 10 times what we were paying a couple of years ago, possibly on account of our having registered a school on the site which increases the ratable value of the land but probably also to do with US\$ charging being more widely permitted.

In the UK various fund raising activities were again undertaken. We were again proud of our Music and Cream Tea event held at Thorpe Bay Methodist Church in the Southend area of Essex in July 2024, which raised over nearly US\$2,000 in a single afternoon. We were also blessed to receive a large donation from a corporate supporter following an appeal for funds to help with the completion of the school building.

The school building is on our site in Cowdray Park (referenced in the opening paragraph). We continue to invest both finance and enterprise into this Community Centre, with the Project able to support a number of community initiatives because it has a base from which to operate. The Early Childhood Development (ECD) school is becoming the centre piece, but around the site you will see income generating projects of various kinds, homework clubs, informal education for out of school youths, weekend kids' clubs, teenagers using our sports facilities to name a few, all contributing towards a feeling of belonging in an environment where love, acceptance and joy are evident on a daily basis.

Our association with local Zimbabwean Trust "Hope Connect" continues to progress and Hope Connect's reputation in the promotion of secure attachment space (with the lifelong benefits that brings to the individual, their family and society as a whole) is growing exponentially so that organisations and individuals, educational facilities and orphanages are beginning to seek them out rather than they having to promote their work. Nehemiah Project Support Trust is proud of its association with this organisation and keen to continue to promote its excellent work by supporting in any way that it can.

The economic "terrain" in Zimbabwe remains very challenging but we continue to innovate in order to overcome them in pursuit of the goals of the Trust as set out under the "Objectives and Activities" above.

Financial review

The Trustees are responsible for keeping adequate financial records to show and explain the Trust's sources and uses of funds. Total funds raised during the year amounted to £48,371 (2023 - £32,241) of which £23,118 (2023 - £13,210) represented restricted funds in specific donations. A total of £45,020 (2023- £32,365) was disbursed, giving net surplus(deficit) of £3,351 (2023 - (£124)). The balance of £20,774 (2023 - £20,898) brought forward from 2023 left total net assets of £24,125 (2023 - £20,774) including a pending Gift Aid refund of £1160. Restricted funds now represent a significant majority 85% (2023 - 81%) of the charity's funds - please see Note 7 for details.

Nehemiah Project Support Trust

**Report of the trustees
for the year ended 31 December 2024**

On behalf of the board


Steve Maclean
Secretary

Nehemiah Project Support Trust

Independent examiner's report to the trustees on the unaudited financial statements of Nehemiah Project Support Trust.

I report on the accounts of Nehemiah Project Support Trust for the year ended 31 December 2024 set out on pages 2 to 10. This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Colin Gardner
Independent examiner

217 Main Road
Hawkwell
Hockley
Essex SS5 4EQ


28th August 2025

Nehemiah Project Support Trust

Statement of financial activities

For the year ended 31 December 2024

| | Notes | Unrestricted funds £ | Restricted funds £ | 2024 Total £ | 2023 Total £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 25,253 | 23,118 | 48,371 | 32,241 |
| Total income | | <u>25,253</u> | <u>23,118</u> | <u>48,371</u> | <u>32,241</u> |
| Expenditure on: | | | | | |
| Charitable activities | | 25,393 | 19,627 | 45,020 | 32,365 |
| Total expenditure | | <u>25,393</u> | <u>19,627</u> | <u>45,020</u> | <u>32,365</u> |
| Net movement in funds | | (140) | 3,491 | 3,351 | (124) |
| Total funds brought forward | | 3,858 | 16,916 | 20,774 | 20,898 |
| Total funds carried forward | | <u>3,718</u> | <u>20,407</u> | <u>24,125</u> | <u>20,774</u> |

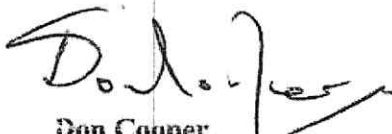
The notes on pages 8 to 10 form an integral part of these financial statements.

Nehemiah Project Support Trust

Balance sheet as at 31 December 2024

| | Notes | £ | 2024 £ | £ | 2023 £ |
|---------------------------|-------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 4 | 1,160 | | 1,241 | |
| Cash at bank and in hand | | 22,965 | | 19,533 | |
| | | <u>24,125</u> | | <u>20,774</u> | |
| Net current assets | | | 24,125 | | 20,774 |
| Net assets | | | <u>24,125</u> | | <u>20,774</u> |
| Charity funds | 5 | | | | |
| Restricted funds | | | 20,407 | | 3,858 |
| Unrestricted funds | | | 3,718 | | 16,916 |
| Total funds | | | <u>24,125</u> | | <u>20,774</u> |

The financial statements were approved by the trustees and signed on their behalf by


Don Cooper
Trustee

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

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2024

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 preparation of financial statements

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Nehemiah Project Support Trust constitutes a public benefit entity as defined by FRS 102.

1.2. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2024

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.

2. Voluntary income

| | Unrestricted funds £ | Restricted funds £ | 2024 Total £ | 2023 Total £ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 18,686 | 23,118 | 41,804 | 30,267 |
| Gift Aid tax reclaimed | 6,567 | - | 6,567 | 1,974 |
| | <u>25,253</u> | <u>23,118</u> | <u>48,371</u> | <u>32,241</u> |

3. Employees

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

4. Debtors

| | 2024 £ | 2023 £ |
|---------------|--------------|--------------|
| Other debtors | <u>1,160</u> | <u>1,241</u> |

5. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|---------------------|
| Fund balances at 31 December 2024 as represented by: | | | |
| Current assets | 3,718 | 20,407 | 24,125 |
| Current liabilities | - | - | - |
| | <u>3,718</u> | <u>20,407</u> | <u>24,125</u> |

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2024

6. Unrestricted funds

| | At 1 January 2024 £ | Incoming resources | Outgoing resources | At 31 December 2024 £ |
|--------------|------------------------------|-----------------------|-----------------------|--------------------------------|
| General fund | <u>3,858</u> | <u>25,253</u> | <u>25,393</u> | <u>3,718</u> |

7. Restricted funds

| | At 1 January 2024 £ | Incoming resources £ | Outgoing resources £ | At 31 December 2024 £ |
|------------------------------------|------------------------------|----------------------------|----------------------------|--------------------------------|
| Child Sponsorship | 2,111 | 1,800 | (3039) | 872 |
| Pashor & Elton College Sponsorship | 751 | - | (751) | - |
| Hope Connect | 7,859 | 4,908 | (3,953) | 8,814 |
| Corrie Williams | 345 | - | (87) | 258 |
| Ithemba Centre Purchase Fund | 4,078 | 15,000 | (11,422) | 7,656 |
| Anne Smith Education Fund | 1,464 | - | (245) | 1,219 |
| Ruth Family Hardship Fund | 308 | - | (130) | 178 |
| LCC Donation staff bonuses | - | 770 | - | 770 |
| Tony Brown building fund | - | 385 | - | 385 |
| Jones Special Projects Fund | - | 255 | - | 255 |
| | <u>16,916</u> | <u>23,118</u> | <u>(19,627)</u> | <u>20,407</u> |

8. Transactions with trustees

During the year the Trustees and their associates gave a total of £5,198 (2023 - £3,060) in donations to the charity.

NEHEMIAH PROJECT SUPPORT TRUST

England & Wales - Charity number 1146392

Accounts

Charity number: 1146392

Nehemiah Project Support Trust
Trustees' report and financial statements
for the year ended 31 December 2023

Nehemiah Project Support Trust

Contents

| | Page |
|--------------------------------------|---------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 4 |
| Independent examiners' report | 5 |
| Statement of financial activities | 6 |
| Balance sheet | 7 |
| Notes to the financial statements | 8 - 10 |

Nehemiah Project Support Trust

Legal and administrative information

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| Charity number | 1146392 |
| Business address | 1 Picton Gardens Rayleigh Essex SS6 7LB |
| Trustees | Don Cooper Carol Jones Steve Maclean Simon Jones Rosemary Parmenter Andrew Thorn Ruth Thorn |
| Secretary | Steve Maclean |
| Accountants | C J Gardner Accountants Ltd 217 Main Road Hawkwell Hockley Essex SS5 4EQ |
| Bankers | Barclays Bank plc 63-65 High Street Rayleigh Essex SS6 7EL |

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Trust was formed by a Trust Deed dated 13th December 2011 and is registered as a Registered Charity number 1146392. The power to appoint or remove trustees rests with the existing trustees.

Objectives and activities

The principal objective of the Trust is to help to raise funds to help to rebuild broken lives of those living with or affected by HIV / AIDS and thereby provide financial, social, psychological and spiritual support.

The Trustees appointed two authorised representatives to oversee the administration of the financial, social, psychological and spiritual support to those living with HIV in Bulawayo, Zimbabwe. Ruth and Andy Thorn moved to Bulawayo in 2011 and were instrumental in establishing contacts and consolidating the work in Zimbabwe before returning to the UK in 2015. The distribution of funds raised continues to be managed by a trusted local accountant in Bulawayo.

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2023

Achievements and performance

We are privileged and blessed to have such a faithful group of supporters in the UK, many of whom have been with us for over 12 years, for which we are immensely grateful.

The question of purchasing the land at Cowdray Park in Zimbabwe has been ongoing since March 2019. One of the trustees (Ruth) visited Zimbabwe during March and April 2023, working very hard on negotiations with the City Council to determine their policy on selling land at the moment. Verbal assurances are encouraging but seemingly impossible to convert into a written undertaking.

The area around the Ithemba Centre has undergone substantial housing development in the last 2 or 3 years and this is a cause for concern as there exists the possibility that the City Council could decide not to renew our lease and sell the site to someone else. Since Ruth returned from Zimbabwe the local project Director informed us that Bulawayo City Council will not sell us the land because "we have not built enough buildings on it". This is confusing in and of itself and a very different message from those we have been hearing over the years - it may signal a change in policy or merely be a misunderstanding. Apparently the round buildings ("rondavels") don't "count" as buildings within City Council rules, and they will not count the school until it is completed. Presumably the school would have counted had we decided only to build one classroom rather than three, but two being only part completed by year-end.

Ruth visited the City Council offices with the local Project Director and Board of Trustees Chairman whilst in Zimbabwe in September-October 2023. She reported some good progress in the negotiations and a number of barriers seemed to have been resolved. We remain confident that we WILL receive an offer to buy the Ithemba Centre stand but the cost is still to be agreed. For this reason the Trustees view is to prioritise the purchase of the site in order to secure its future and leave a good legacy.

The bus that we mentioned last year is now up and running as a Computer Hub and homework club venue, with seats turned around and tables put in to facilitate such use.

Future Strategy

The Trust has now been running for over 12 years and many of the initial aims have been achieved and even exceeded, including the support for childhood education. Communication with the team in Zimbabwe continues to develop positively and the local Director has a clear vision as to what can and should be done going forward.

School fees have risen very significantly in the last year in addition to which not only the tuition fees but multiple levies mean that actual payments can increase 10-fold. We will review the program at the end of 2024 and consider our options. It is worth noting, at this stage, that when this program was started in 2012 the intention was to re-assess year on year (thus only guaranteeing one year at a time), and also that we would NOT fund beyond grade 7 (end of Primary education) whereas for those who have stuck with the program we have funded full secondary education too (and 6th form in some cases), for all of them.

In the UK various fund raising activities were undertaken. We are particularly proud of our Music and Cream Tea event held at Thorpe Bay Methodist Church in the Southend area of Essex in July 2023, which raised over US\$2,000 in a single afternoon. Attendees were very supportive of the event and asked "when will the next one be". A further event is planned for the same time in 2024. Beyond this particular event we maintain contact with our regular donor panel and also seek larger donor(s) with the aim of completing the school building which, although a serious challenge for an organisation of our size, we are confident we can achieve.

Times change, and needs along with them, and it is probably worth mentioning, here, our association with local Zimbabwean Trust Organisation "Hope Connect". Our work with Nehemiah Project has given us significant insight into the plight of children and adults with insecure attachment and how this impacts their lives. Work to alleviate suffering and the negative impacts of this kind of issue is central to the core values of Nehemiah Project Support Trust and the Trust has therefore been assisting Hope Connect in establishing a donor panel within the UK to support its necessary work in Zimbabwe in this area to improve the lives and life chances of those manifesting the problems associated with insecure attachment.

The economic "terrain" in Zimbabwe remains very challenging but we continue to innovate in order to overcome them in pursuit of the goals of the Trust as set out under the "Objectives and Activities" above.

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2023

Financial review

The Trustees are responsible for keeping adequate financial records to show and explain the Trust's sources and uses of funds. Total funds raised during the year amounted to £32,241 (2022 - £27,057) of which £13,210 (2022 - £5,482) represented restricted funds in specific donations. A total of £32,365 (2022- £32,783) was disbursed, giving net deficit of £124 (2022 - £5,725). The balance of £20,898 (2022 - £26,622) brought forward from 2022 left total net assets of £20,774 (2022 - £20,898) including a pending Gift Aid refund of £464. Restricted funds now represent a significant majority 81% (2022 - 58%) of the charity's funds - please see Note 7 for details.

On behalf of the board


Steve Maclean
Secretary

Nehemiah Project Support Trust

Independent examiner's report to the trustees on the unaudited financial statements of Nehemiah Project Support Trust.

I report on the accounts of Nehemiah Project Support Trust for the year ended 31 December 2023 set out on pages 2 to 10. This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Colin Gardner

Independent examiner

**217 Main Road
Hawkwell
Hockley
Essex SS5 4EQ**

Nehemiah Project Support Trust

Independent examiner's report to the trustees on the unaudited financial statements of Nehemiah Project Support Trust.

I report on the accounts of Nehemiah Project Support Trust for the year ended 31 December 2023 set out on pages 2 to 10. This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Colin Gardner
Independent examiner

217 Main Road
Hawkwell
Hockley
Essex SS5 4EQ



11th July 2024

Nehemiah Project Support Trust

Statement of financial activities

For the year ended 31 December 2023

| | Notes | Unrestricted funds £ | Restricted funds £ | 2023 Total £ | 2022 Total £ |
|---|-------|-------------------------|-----------------------|--------------------|--------------------|
| Income from: | | | | | |
| Incoming resources from generating funds: | | | | | |
| | 2 | 19,031 | 13,210 | 32,241 | 27,057 |
| | | <u>19,031</u> | <u>13,210</u> | <u>32,241</u> | <u>27,057</u> |
| Total income | | <u>19,031</u> | <u>13,210</u> | <u>32,241</u> | <u>27,057</u> |
| Expenditure on: | | | | | |
| | | 23,920 | 8,445 | 32,365 | 32,783 |
| | | <u>23,920</u> | <u>8,445</u> | <u>32,365</u> | <u>32,782</u> |
| Total expenditure | | <u>23,920</u> | <u>8,445</u> | <u>32,365</u> | <u>32,782</u> |
| Net movement in funds | | (4,889) | 4,765 | (124) | (5,725) |
| Total funds brought forward | | <u>8,747</u> | <u>12,151</u> | <u>20,898</u> | <u>26,622</u> |
| Total funds carried forward | | <u>3,858</u> | <u>16,916</u> | <u>20,774</u> | <u>20,897</u> |

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

Nehemiah Project Support Trust

Balance sheet as at 31 December 2023

| | Notes | £ | 2023 £ | £ | 2022 £ |
|---------------------------|-------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 4 | 1,241 | | 336 | |
| Cash at bank and in hand | | 19,533 | | 20,561 | |
| | | <u>20,774</u> | | <u>20,897</u> | |
| Net current assets | | | 20,898 | | 26,623 |
| Net assets | | | <u>20,898</u> | | <u>26,623</u> |
| Charity funds | 5 | | | | |
| Restricted funds | | | 8,747 | | 13,859 |
| Unrestricted funds | | | 12,151 | | 12,764 |
| Total funds | | | <u>20,898</u> | | <u>26,623</u> |

The financial statements were approved by the trustees 11 July 2024 and signed on their behalf by



Don Cooper
Trustee

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2023

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 preparation of financial statements

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Nehemiah Project Support Trust constitutes a public benefit entity as defined by FRS 102.

1.2. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2023

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.

2. Voluntary income

| | Unrestricted funds £ | Restricted funds £ | 2023 Total £ | 2022 Total £ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 17,057 | 13,210 | 30,267 | 25,242 |
| Gift Aid tax reclaimed | 1,974 | - | 1,974 | 1,815 |
| | <u>19,031</u> | <u>13,210</u> | <u>32,241</u> | <u>27,057</u> |

3. Employees

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

4. Debtors

| | 2023 £ | 2022 £ |
|---------------|--------------|------------|
| Other debtors | <u>1,241</u> | <u>336</u> |

5. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|---------------------|
| Fund balances at 31 December 2023 as represented by: | | | |
| Current assets | 8,747 | 12,151 | 20,898 |
| Current liabilities | - | - | - |
| | <u>8,747</u> | <u>12,151</u> | <u>20,898</u> |

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2023

| 6. Unrestricted funds | At | | | At |
|--------------------------------------|------------------|------------------|------------------|--------------------|
| | 1 January | Incoming | Outgoing | 31 December |
| | 2023 | resources | resources | 2023 |
| | £ | | | £ |
| General fund | <u>12,764</u> | <u>21,575</u> | <u>25,592</u> | <u>8,747</u> |
| | | | | |
| 7. Restricted funds | At | | | At |
| | 1 January | Incoming | Outgoing | 31 December |
| | 2023 | resources | resources | 2023 |
| | £ | £ | £ | £ |
| Child Sponsorship | 3,256 | 750 | (1,895) | 2,111 |
| Pashor & Elton College Sponsorship | 1,402 | - | (651) | 751 |
| Hope Connect | 6,783 | 5,250 | (4,174) | 7,859 |
| Corrie Williams | 459 | - | (114) | 345 |
| Ithemba Centre Purchase Fund | - | 4,078 | - | 4,078 |
| Anne Smith Education Fund | - | 1,464 | - | 1,464 |
| Ruth Family Hardship Fund | - | 308 | - | 308 |
| RBC Fund | 251 | - | (251) | - |
| Education Assistance | - | 330 | (330) | - |
| Obert | - | 1,030 | (1,030) | - |
| | <u>12,151</u> | <u>13,210</u> | <u>(8,445)</u> | <u>16,916</u> |
| | | | | |
| 8. Transactions with trustees | | | | |

During the year the Trustees and their associates gave a total of £3,060 (2022 - £5,455) in donations to the charity.

NEHEMIAH PROJECT SUPPORT TRUST

England & Wales - Charity number 1146392

Accounts

Charity number: 1146392

**Nehemiah Project Support Trust
Trustees' report and financial statements
for the year ended 31 December 2022**

Nehemiah Project Support Trust

Contents

| | Page |
|--------------------------------------|--------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 3 |
| Independent examiners' report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 9 |

Nehemiah Project Support Trust

Legal and administrative information

| | |
|-------------------------|---|
| Charity number | 1146392 |
| Business address | 1 Picton Gardens Rayleigh Essex SS6 7LB |
| Trustees | Don Cooper Carol Jones Steve Maclean Simon Jones Rosemary Parmenter Andrew Thorn Ruth Thorn |
| Secretary | Steve Maclean |
| Accountants | C J Gardner Accountants Ltd Bramerton Business Centre Bramerton Road Hockley Essex SS5 4PJ |
| Bankers | Barclays Bank plc 63-65 High Street Rayleigh Essex SS6 7EL |

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Trust was formed by a Trust Deed dated 13th December 2011 and is registered as a Registered Charity number 1146392. The power to appoint or remove trustees rests with the existing trustees.

Objectives and activities

The principal objective of the Trust is to help to raise funds to help to rebuild broken lives of those living with or affected by HIV / AIDS and thereby provide financial, social, psychological and spiritual support.

The Trustees appointed two authorised representatives to oversee the administration of the financial, social, psychological and spiritual support to those living with HIV in Bulawayo, Zimbabwe. Ruth and Andy Thorn moved to Bulawayo in 2011 and were instrumental in establishing contacts and consolidating the work in Zimbabwe before returning to the UK in 2015. The distribution of funds raised continues to be managed by a trusted local accountant in Bulawayo.

Achievements and performance

The question of purchasing the land at Cowdray Park in Zimbabwe has been ongoing since March 2019, with the local Project negotiating a new lease on the basis of information received to the effect that this is a condition precedent to being able to enter into any negotiations to buy the site.

Early in the year we received word that the City Council was willing to sell the land for US\$22,000 which would require our re-applying for grant funds and the situation remains under constant review as we have received nothing in writing as yet. The immediate future of the Ithemba Centre appears to be more certain in the light of this news and the block of classrooms includes a useable room in the middle and a roof structure over "wings" on either side to provide three classrooms. We also raised £700 for tables and chairs which are now in use and enhance the attraction of the site for other groups to use.

The bus that we mentioned last year is now up and running as a Computer Hub and homework club venue, with seats turned around and tables put in to facilitate such use.

Future Strategy

The Trust has now been running for nearly 12 years and many of the initial aims have been achieved and even exceeded. Communication with the team in Zimbabwe continues to develop positively with the appointment of a new Director who has a clear vision as to what can and should be done locally.

As the effect of the pandemic began to recede throughout 2022, the year became one of consolidation and trying to get back on track the programming work that had been stopped during 2020 and 2021. Zimbabwe was slow to commence procedures to combat COVID-19, and slow to relax rules and restrictions as vaccines came on line and the world began to return to some kind of normality.

Kids Clubs began to get up and running again, schools re-opened and school fees payment programs re-started. In addition, our school building program on our Ithemba Centre site continued with "finishing touches" to obtain Local Authority approval (which we now have) - small toilets for pre-school children, play equipment and this type of thing was necessary and all was carried out as required.

In the UK various fund raising activities were undertaken, the most notable of which was our second "crazy golf day" which raised some good additional funds to bolster the pot of money created by our regular donor panel, with more activities planned for the forthcoming year.

The economic "terrain" in Zimbabwe remains very challenging but we continue to innovate in order to overcome them in pursuit of the goals of the Trust as set out under the "Objectives and Activities" above.

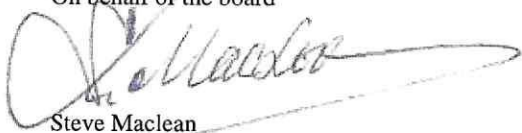
Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2022

Financial review

The Trustees are responsible for keeping adequate financial records to show and explain the Trust's sources and uses of funds. Total funds raised during the year amounted to £27,057 (2021 - £35,487) of which £5,482 (2021 - £9,360) represented restricted funds in specific donations. A total of £32,782 (2021- £44,495) was disbursed, giving net deficit of £5,725 (2021 - £9,008). The balance of £26,623 (2021 - £35,631) brought forward from 2021 left total net assets of £20,898 (2021 - £26,623) including a pending Gift Aid refund of £336. Restricted funds continue to represent a slight majority 58% (2021 - 52%) of the charity's funds - please see Note 7 for details.

On behalf of the board



Steve Maclean
Secretary

16th August 2023

Nehemiah Project Support Trust

Independent examiner's report to the trustees on the unaudited financial statements of Nehemiah Project Support Trust.

I report on the accounts of Nehemiah Project Support Trust for the year ended 31 December 2022 set out on pages 2 to 9. This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Colin Gardner
Independent examiner

Bramerton Business Centre
Bramerton Road
Hockley
Essex SS5 4PJ


22nd August 2023

Nehemiah Project Support Trust

Statement of financial activities

For the year ended 31 December 2022

| | Notes | Unrestricted funds £ | Restricted funds £ | 2022 Total £ | 2021 Total £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 21,575 | 5,482 | 27,057 | 35,487 |
| Total income | | <u>21,575</u> | <u>5,482</u> | <u>27,057</u> | <u>35,487</u> |
| Expenditure on: | | | | | |
| Charitable activities | | 25,592 | 7,190 | 32,782 | 44,495 |
| Total expenditure | | <u>25,592</u> | <u>7,190</u> | <u>32,782</u> | <u>44,495</u> |
| Net movement in funds | | (4,017) | (1,708) | (5,725) | (9,008) |
| Total funds brought forward | | 12,764 | 13,859 | 26,623 | 35,631 |
| Total funds carried forward | | <u>8,747</u> | <u>12,151</u> | <u>20,898</u> | <u>26,623</u> |

The notes on pages 7 to 9 form an integral part of these financial statements.

Nehemiah Project Support Trust

Balance sheet as at 31 December 2022

| | Notes | £ | 2022 £ | £ | 2021 £ |
|---------------------------|-------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 4 | 336 | | 1,616 | |
| Cash at bank and in hand | | 20,562 | | 25,007 | |
| | | <u>20,898</u> | | <u>26,623</u> | |
| Net current assets | | | 20,898 | | 26,623 |
| Net assets | | | <u>20,898</u> | | <u>26,623</u> |
| Charity funds | 5 | | | | |
| Restricted funds | | | 8,747 | | 13,859 |
| Unrestricted funds | | | 12,151 | | 12,764 |
| Total funds | | | <u>20,898</u> | | <u>26,623</u> |

The financial statements were approved by the trustees and signed on their behalf by



Don Cooper
Trustee

16th August 2023

The notes on pages 7 to 9 form an integral part of these financial statements.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2022

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 preparation of financial statements

he financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Nehemiah Project Support Trust constitutes a public benefit entity as defined by FRS 102.

1.2. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2022

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.

2. Voluntary income

| | Unrestricted funds £ | Restricted funds £ | 2022 Total £ | 2021 Total £ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 19,760 | 5,482 | 25,242 | 32,581 |
| Gift Aid tax reclaimed | 1,815 | - | 1,815 | 2,906 |
| | <u>21,575</u> | <u>5,482</u> | <u>27,057</u> | <u>35,487</u> |

3. Employees

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

4. Debtors

| | 2022 £ | 2021 £ |
|---------------|------------|--------------|
| Other debtors | <u>336</u> | <u>1,616</u> |

5. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|---------------------|
| Fund balances at 31 December 2022 as represented by: | | | |
| Current assets | 8,747 | 12,151 | 20,898 |
| Current liabilities | - | - | - |
| | <u>8,747</u> | <u>12,151</u> | <u>20,898</u> |

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2022

| 6. Unrestricted funds | At | | | At |
|-----------------------|------------------------|----------------------------|----------------------------|--------------------------|
| | 1 January 2022 £ | Incoming resources £ | Outgoing resources £ | 31 December 2022 £ |
| General fund | <u>12,764</u> | <u>21,575</u> | <u>25,592</u> | <u>8,747</u> |

| 7. Restricted funds | At | | | At |
|------------------------------------|------------------------|----------------------------|----------------------------|--------------------------|
| | 1 January 2022 £ | Incoming resources £ | Outgoing resources £ | 31 December 2022 £ |
| Child Sponsorship | 4,287 | 780 | (1,811) | 3,256 |
| Pashor & Elton College Sponsorship | 1,360 | 42 | - | 1,402 |
| Hope Connect | 4,947 | 4,215 | (2,379) | 6,783 |
| Corrie Williams | 265 | 194 | - | 459 |
| RBC Fund | - | 251 | - | 251 |
| Souter Trust | 3,000 | - | (3,000) | - |
| | <u>13,859</u> | <u>5,482</u> | <u>(7,190)</u> | <u>12,151</u> |

8. Transactions with trustees

During the year the Trustees and their associates gave a total of £5,455 (2021 - £5,808) in donations to the charity.

NEHEMIAH PROJECT SUPPORT TRUST

England & Wales - Charity number 1146392

Accounts

Charity number: 1146392

Nehemiah Project Support Trust
Trustees' report and financial statements
for the year ended 31 December 2021

Nehemiah Project Support Trust

Contents

| | Page |
|--------------------------------------|--------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 3 |
| Independent examiners' report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 9 |

Nehemiah Project Support Trust

Legal and administrative information

| | |
|-------------------------|---|
| Charity number | 1146392 |
| Business address | 1 Picton Gardens Rayleigh Essex SS6 7LB |
| Trustees | Don Cooper Carol Jones Steve Maclean Simon Jones Rosemary Parmenter Andrew Thorn Ruth Thorn |
| Secretary | Steve Maclean |
| Accountants | C J Gardner Accountants Ltd Bramerton Business Centre Bramerton Road Hockley Essex SS5 4PJ |
| Bankers | Barclays Bank plc 63-65 High Street Rayleigh Essex SS6 7EL |

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Trust was formed by a Trust Deed dated 13th December 2011 and is registered as a Registered Charity number 1146392. The power to appoint or remove trustees rests with the existing trustees.

Objectives and activities

The principal objective of the Trust is to help to raise funds to help to rebuild broken lives of those living with or affected by HIV / AIDS and thereby provide financial, social, psychological and spiritual support.

The Trustees appointed two authorised representatives to oversee the administration of the financial, social, psychological and spiritual support to those living with HIV in Bulawayo, Zimbabwe. Ruth and Andy Thorn moved to Bulawayo in 2011 and were instrumental in establishing contacts and consolidating the work in Zimbabwe before returning to the UK in 2015. The distribution of funds raised continues to be managed by a trusted local accountant in Bulawayo.

Achievements and performance

The question of purchasing the land at Cowdray Park in Zimbabwe has been ongoing since March 2019, with the local Project negotiating a new lease on the basis that we'd been told that this is a condition precedent to being able to enter into any negotiations to buy the site.

The City Council is still not selling any stands due to the economic situation, so buying (and the possibility of re-applying for grant funds) is not currently appropriate. The good news is that there has now been a successful application to renew the lease, which puts us in a less precarious position regarding the immediate future of the Ithemba Centre, and sets us up for a possible funding of the purchase of the site at some point in the next 3 years when the City Council decides what the value is, assuming that we and our Zimbabwe colleagues feel their valuation is reasonable, and subject to availability of funds to make the purchase.

During the year we sent a significant shipment of donations consisting of clothes, football kits, books, exercise books, toys, game equipment and such like at a cost of around \$1000. We had collected this over a longish period of time from a wide range of sources, for which many thanks to those who contributed. Unfortunately the logistics involved, not to mention the shipping costs, mean that this is not likely to be a repeat event.

2021 also saw work commence and substantial completion of the construction of a block of classrooms which will enhance the attraction of the site for other groups to use. In addition, a bus that had reached the end of its useful transport life was purchased and sited at Ithemba Centre, Cowdray Park and is being developed into a Computer Hub and homework club venue, with seats being removed, turned around, and tables put in to facilitate such use.

We had a very successful mini-golf event at the end of August (many thanks to Simon & Carol for organising this) and the funds raised from this event were enhanced by a generous donation of £2,000 towards the work. A member of the team from Zimbabwe was in the UK at the time and able to attend and lend his support for this event.

Communication and relationship with the team in Zimbabwe has been growing and developing positively over the past 12 months and the Trustees are very pleased with this progress. We have had a number of stories of impact where children in the local communities which we support in Bulawayo have been supported and strengthened by the work that we do. This gives us continued confidence that our work remains valuable to and appreciated by the project beneficiaries who, ultimately, are the ones for whom this trust and its operations exist.

Financial review

The Trustees are responsible for keeping adequate financial records to show and explain the Trust's sources and uses of funds. Total funds raised during the year amounted to £35,487 (2020 - £30,473) of which £9,360 (2020 - £4,238) represented restricted funds in specific donations. A total of £44,496 (2020 - £14,575) was disbursed, giving net deficit of £9,009 (2020 - net income £15,897). The balance of £35,632 (2020 - £19,734) brought forward from 2020 left total net assets of £26,623 (2020 - £35,632) including a pending Gift Aid refund of £1,385. Restricted funds continue to represent a slight majority (52%) of the charity's funds - please see Note 8 for details.

Nehemiah Project Support Trust

**Report of the trustees
for the year ended 31 December 2021**

On behalf of the board

Steve Maclean
Secretary

A handwritten signature in cursive script, appearing to read 'S Maclean', written in dark ink. The signature is positioned above a horizontal line that extends to the right.

Nehemiah Project Support Trust

Independent examiner's report to the trustees on the unaudited financial statements of Nehemiah Project Support Trust.

I report on the accounts of Nehemiah Project Support Trust for the year ended 31 December 2021 set out on pages 2 to 11. This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Colin Gardner
Independent examiner

Bramerton Business Centre
Bramerton Road
Hockley
Essex SS5 4PJ



27th October 2022

Nehemiah Project Support Trust

Statement of financial activities

For the year ended 31 December 2021

| | Notes | Unrestricted funds £ | Restricted funds £ | 2021 Total £ | 2020 Total £ |
|---|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 26,127 | 9,360 | 35,487 | 30,473 |
| Total income | | <u>26,127</u> | <u>9,360</u> | <u>35,487</u> | <u>30,473</u> |
| Expenditure on: | | | | | |
| Charitable activities | | <u>30,254</u> | <u>14,242</u> | <u>44,496</u> | <u>14,575</u> |
| Total expenditure | | <u>30,254</u> | <u>14,242</u> | <u>44,496</u> | <u>14,575</u> |
| Net movement in funds | | (4,127) | (4,882) | (9,009) | 15,898 |
| Total funds brought forward | | <u>16,891</u> | <u>18,741</u> | <u>35,632</u> | <u>19,734</u> |
| Total funds carried forward | | <u>12,764</u> | <u>13,859</u> | <u>26,623</u> | <u>35,632</u> |

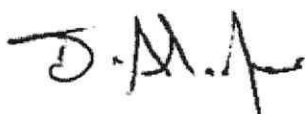
The notes on pages 7 to 9 form an integral part of these financial statements.

Nehemiah Project Support Trust

Balance sheet as at 31 December 2021

| | Notes | £ | 2021 £ | £ | 2020 £ |
|---------------------------|-------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 4 | 1,616 | | 3,015 | |
| Cash at bank and in hand | | 25,007 | | 32,617 | |
| | | <u>26,623</u> | | <u>35,632</u> | |
| Net current assets | | | 26,623 | | 35,632 |
| Net assets | | | <u>26,623</u> | | <u>35,632</u> |
| Charity funds | 5 | | | | |
| Restricted funds | | | 13,859 | | 18,741 |
| Unrestricted funds | | | 12,764 | | 16,891 |
| Total funds | | | <u>26,623</u> | | <u>35,632</u> |

The financial statements were approved by the trustees 25 October 2022 and signed on their behalf by



Don Cooper
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2021

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 preparation of financial statements

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Nehemiah Project Support Trust constitutes a public benefit entity as defined by FRS 102.

1.2. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2021

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.

2. Voluntary income

| | Unrestricted funds £ | Restricted funds £ | 2021 Total £ | 2020 Total £ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 23,221 | 9,360 | 32,581 | 27,458 |
| Gift Aid tax reclaimed | 2,906 | - | 2,906 | 3,015 |
| | <u>26,127</u> | <u>9,360</u> | <u>35,487</u> | <u>30,473</u> |

3. Employees

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

4. Debtors

| | 2021 £ | 2020 £ |
|---------------|--------------|--------------|
| Other debtors | <u>1,616</u> | <u>3,015</u> |

5. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|---------------------|
| Fund balances at 31 December 2021 as represented by: | | | |
| Current assets | 12,764 | 13,859 | 26,623 |
| Current liabilities | - | - | - |
| | <u>12,764</u> | <u>13,859</u> | <u>26,623</u> |

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2021

| 6. Unrestricted funds | At | Incoming resources | Outgoing resources | At |
|-----------------------|------------------------|-----------------------|-----------------------|--------------------------|
| | 1 January 2021 £ | | | 31 December 2021 £ |
| General fund | <u>16,891</u> | <u>26,127</u> | <u>30,254</u> | <u>12,764</u> |

| 7. Restricted funds | At | Incoming resources | Outgoing resources | At |
|------------------------------------|------------------------|-----------------------|-----------------------|--------------------------|
| | 1 January 2021 £ | | | 31 December 2021 £ |
| Child Sponsorship | 3,602 | 1,060 | (375) | 4,287 |
| Pashor & Elton College Sponsorship | 1,818 | - | (458) | 1,360 |
| Hope Connect | 3,819 | 5,300 | (4,172) | 4,947 |
| Corrie Williams | 460 | - | (195) | 265 |
| Cooper and Turner fund | 3,042 | - | (3,042) | - |
| Jones Fund | 5,000 | - | (5,000) | - |
| Maclean Fund | 1,000 | - | (1,000) | - |
| Souter Trust | - | 3,000 | - | 3,000 |
| | <u>18,741</u> | <u>9,360</u> | <u>(14,242)</u> | <u>13,859</u> |

8. Transactions with trustees

During the year the Trustees and their associates gave a total of £5,808 (2020 - £8,300) in donations to the charity.

NEHEMIAH PROJECT SUPPORT TRUST

England & Wales - Charity number 1146392

Accounts

Charity number: 1146392

Nehemiah Project Support Trust
Trustees' report and financial statements
for the year ended 31 December 2020

Nehemiah Project Support Trust

Contents

| | Page |
|--------------------------------------|--------------|
| Legal and administrative information | 1 |
| Trustees report | 2 - 3 |
| Independent examiners' report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 9 |

Nehemiah Project Support Trust

Legal and administrative information

| | |
|-------------------------|---|
| Charity number | 1146392 |
| Business address | 1 Picton Gardens Rayleigh Essex SS6 7LB |
| Trustees | Don Cooper Carol Jones Steve Maclean Simon Jones Rosemary Parmenter Andrew Thorn Ruth Thorn |
| Secretary | Steve Maclean |
| Accountants | C J Gardner Accountants Ltd Bramerton Business Centre Bramerton Road Hockley Essex SS5 4PJ |
| Bankers | Barclays Bank plc 63-65 High Street Rayleigh Essex SS6 7EL |

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

The Trust was formed by a Trust Deed dated 13th December 2011 and is registered as a Registered Charity number 1146392. The power to appoint or remove trustees rests with the existing trustees.

Objectives and activities

The principal objective of the Trust is to help to raise funds to help to rebuild broken lives of those living with or affected by HIV / AIDS and thereby provide financial, social, psychological and spiritual support.

The Trustees appointed two authorised representatives to oversee the administration of the financial, social, psychological and spiritual support to those living with HIV in Bulawayo, Zimbabwe. Ruth and Andy Thorn moved to Bulawayo in 2011 and were instrumental in establishing contacts and consolidating the work in Zimbabwe before returning to the UK in 2015. The distribution of funds raised continues to be managed by a trusted local accountant in Bulawayo.

Achievements and performance

The question of purchasing the land at Cowdray Park in Zimbabwe has been ongoing since March 2019, with the local Project negotiating a new lease on the basis that we'd been told that this is a condition precedent to being able to enter into any negotiations to buy the site.

The City Council is not currently selling any stands due to the economic chaos, so buying (and the possibility of re-applying for funds from the Beit Trust) is off the table at the moment. The good news is that there has now been a successful application to renew the lease, which puts us in a less precarious position regarding the immediate future of the Ithemba Centre, and sets us up for a possible funding of the purchase of the site at some point in the next 3 years when the City Council decides what the value is, assuming that we and our Zimbabwe colleagues feel their valuation is reasonable, and subject to availability of funds to make the purchase.

During Ruth & Andy's March '20 trip they responded to a number of imminent needs; a \$200 "bonus" to share amongst the staff, a further \$200 for the purchase of staple food items for staff in order to stave off immediate food shortage likely to result from the COVID 19 lockdown, and a further \$200 to produce and distribute leaflets in our two communities, Sauerstown & Cowdray Park, on how to protect yourself from catching the COVID 19 virus.

Although a gradual locking down of the economy was occurring, movements were becoming restricted and people were becoming more concerned about COVID, Ruth & Andy were able to give much encouragement to the local team. Whilst initially the local project had thought they must close down, they were motivated to offer project support to local authority health initiatives aimed at protecting the communities in which the project works, disseminating information about how to mitigate the risk of catching COVID (hand washing, social distancing, staying at home and the like). These initiatives continued well after Ruth & Andy returned to the UK, and project support in the fight against COVID continues to this day.

At the end of March '21, in an unexpected move, the government of Zimbabwe allowed the buying and selling of all goods in either local OR foreign currency whereas for more than a year only local currency could be used. We had been taking advice from a local business as to how we should be managing payment of wages in local currency, and this has been saving the Trust money once the calculation is turned back into foreign currency in our "monthly management accounts".

Whilst we are unsure how this new move will affect us, a rough calculation shows that if we were to go back to paying for everything in US\$ our commitments as a trust would rise to around £17,000 a year, compared with our current regular 20/50 club income of around £11,500.

In May '20 the trustees agreed to triple the local currency salary payments in view of the value of the ZWD having fallen so much. Further corrections may be needed as the currency value slides further.

A generous donation of £3,000 (three thousand pounds) in Aug '20 from a regular corporate donor to the Nehemiah Project Support Trust will help to fund various programmes.

Nehemiah Project Support Trust

Report of the trustees for the year ended 31 December 2020

Financial review

The Trustees are responsible for keeping adequate financial records to show and explain the Trust's sources and uses of funds. Total funds raised during the year amounted to £30,473 (2019 - £40,624) of which £4,238 (2019 - £10,500) represented restricted funds in specific donations. A total of £14,575 (2019 - £38,580) was disbursed, giving net income of £15,898 (2019 - £2,043). The balance of £19,734 (2019 - £17,691) brought forward from 2019 left total net assets of £35,632 (2019 - £19,734) including a pending Gift Aid refund of £3,015. Restricted funds continue to represent a slight majority (53%) of the charity's funds - please see Note 8 for details.

On behalf of the board

Steve Maclean
Secretary

Nehemiah Project Support Trust

Independent examiner's report to the trustees on the unaudited financial statements of Nehemiah Project Support Trust.

I report on the accounts of Nehemiah Project Support Trust for the year ended 31 December 2020 set out on pages 2 to 4. This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Respective responsibilities of trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the Act; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Colin Gardner

Independent examiner

Bramerton Business Centre

Brameron Road

Hockley

Essex SS5 4PJ

Nehemiah Project Support Trust

Statement of financial activities

For the year ended 31 December 2020

| | Notes | Unrestricted funds £ | Restricted funds £ | 2020 Total £ | 2019 Total £ |
|--|-------|----------------------------|--------------------------|--------------------|--------------------|
| Income from: | | | | | |
| Incoming resources from generating funds: | | | | | |
| Voluntary income | 2 | 26,235 | 4,238 | 30,473 | 40,624 |
| Total income | | <u>26,235</u> | <u>4,238</u> | <u>30,473</u> | <u>40,624</u> |
| Expenditure on: | | | | | |
| Charitable activities | | 13,084 | 1,491 | 14,575 | 38,580 |
| Total expenditure | | <u>13,084</u> | <u>1,491</u> | <u>14,575</u> | <u>38,581</u> |
| Net incoming resources before transfers | | 13,151 | 2,747 | 15,898 | 2,043 |
| Transfers between funds | | | | - | - |
| Net movement in funds | | 13,151 | 2,747 | 15,898 | 2,043 |
| Total funds brought forward | | 3,740 | 15,994 | 19,734 | 17,691 |
| Total funds carried forward | | <u>16,891</u> | <u>18,741</u> | <u>35,632</u> | <u>19,734</u> |

The notes on pages 7 to 9 form an integral part of these financial statements.

Nehemiah Project Support Trust

Balance sheet as at 31 December 2020

| | Notes | £ | 2020 £ | £ | 2019 £ |
|---|-------|---------------|---------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 4 | 3,015 | | 3,340 | |
| Cash at bank and in hand | | 32,617 | | 17,652 | |
| | | <u>35,632</u> | | <u>20,992</u> | |
| Creditors: amounts falling due within one year | 5 | - | | (1,258) | |
| Net assets | | | <u>35,632</u> | | <u>19,734</u> |
| Charity funds | 6 | | | | |
| Restricted funds | | | 18,741 | | 15,994 |
| Unrestricted funds | | | 16,891 | | 3,740 |
| Total funds | | | <u>35,632</u> | | <u>19,734</u> |

The financial statements were approved by the trustees and signed on their behalf by

Don Cooper
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2020

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 preparation of financial statements

The financial statements have been prepared to give a 'true and fair view' and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Nehemiah Project Support Trust constitutes a public benefit entity as defined by FRS 102.

1.2. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific instructions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2020

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.

2. Voluntary income

| | Unrestricted funds £ | Restricted funds £ | 2020 Total £ | 2019 Total £ |
|------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 23,220 | 4,238 | 27,458 | 36,355 |
| Gift Aid tax reclaimed | 3,015 | - | 3,015 | 4,269 |
| | <u>26,235</u> | <u>4,238</u> | <u>30,473</u> | <u>40,624</u> |

3. Employees

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

4. Debtors

| | 2020 £ | 2019 £ |
|---------------|--------------|--------------|
| Other debtors | <u>3,015</u> | <u>3,340</u> |

5. Creditors: amounts falling due within one year

| | 2020 £ | 2019 £ |
|------------------|-----------|--------------|
| Unsecured loans | - | 950 |
| Accrued expenses | - | 308 |
| | <u>-</u> | <u>1,258</u> |

Nehemiah Project Support Trust

Notes to financial statements for the year ended 31 December 2020

6. Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|--|----------------------------|--------------------------|---------------------|
| Fund balances at 31 December 2020 as represented by: | | | |
| Current assets | 16,891 | 18,741 | 35,632 |
| Current liabilities | - | - | - |
| | <u>16,891</u> | <u>18,741</u> | <u>35,632</u> |

7. Unrestricted funds

| | At 1 January 2020 £ | Incoming resources £ | Outgoing resources £ | At 31 December 2020 £ |
|--------------|------------------------------|----------------------------|----------------------------|--------------------------------|
| General fund | <u>3,740</u> | <u>26,235</u> | <u>13,084</u> | <u>16,891</u> |

8. Restricted funds

| | At 1 January 2020 £ | Incoming resources £ | Outgoing resources £ | At 31 December 2020 £ |
|------------------------------------|------------------------------|----------------------------|----------------------------|--------------------------------|
| Child Sponsorship | 1,671 | 1,931 | - | 3,602 |
| Pashor & Elton College Sponsorship | 1,710 | 108 | - | 1,818 |
| Hope Connect | 2,591 | 1,915 | (687) | 3,819 |
| Corrie Williams | 176 | 284 | - | 460 |
| Cooper and Turner fund | 3,846 | - | (804) | 3,042 |
| Jones Fund | 5,000 | - | - | 5,000 |
| Maclean Fund | 1,000 | - | - | 1,000 |
| | <u>15,994</u> | <u>4,238</u> | <u>(1,491)</u> | <u>18,741</u> |

9. Transactions with trustees

During the year the Trustees and their associates gave a total of £8,300 (2019 - £11,090) in donations to the charity.