

**Charity number: 1146392**

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

# **Nehemiah Project Support Trust**

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## **Nehemiah Project Support Trust**

### **Legal and administrative information**

<b>Charity number</b>	1146392
<b>Business address</b>	1 Picton Gardens Rayleigh Essex SS6 7LB
<b>Trustees</b>	Don Cooper Carol Jones Steve Maclean Simon Jones Rosemary Parmenter Andrew Thorn Ruth Thorn
<b>Secretary</b>	Steve Maclean
<b>Accountants</b>	C J Gardner Accountants Ltd Bramerton Business Centre Bramerton Road Hockley Essex SS5 4PJ
<b>Bankers</b>	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**

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

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