

Charity number: 1146392

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

Nehemiah Project Support Trust

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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 dark ink, appearing to read 'S Maclean', with a long horizontal flourish extending 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 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 Act
- have 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		30,254	14,242	44,496	14,575
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		16,891	18,741	35,632	19,734
Total funds carried forward		<u>12,764</u>	<u>13,859</u>	<u>26,623</u>	<u>35,632</u>

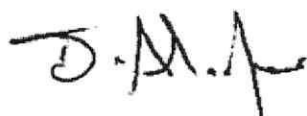
The notes on pages 7 to 9 form an integral part of these financial statements.

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	16,891	26,127	30,254	12,764

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
	18,741	9,360	(14,242)	13,859

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.