

**Charity number: 1146392**

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

## **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 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.

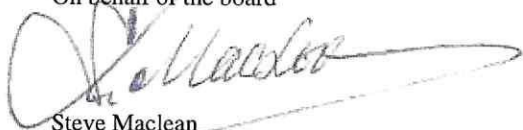
## **Nehemiah Project Support Trust**

### **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**



22<sup>nd</sup> 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 £
<b>Income from:</b>					
Incoming resources from generating funds:					
Voluntary income	2	21,575	5,482	27,057	35,487
<b>Total income</b>		<u>21,575</u>	<u>5,482</u>	<u>27,057</u>	<u>35,487</u>
<b>Expenditure on:</b>					
Charitable activities		25,592	7,190	32,782	44,495
<b>Total expenditure</b>		<u>25,592</u>	<u>7,190</u>	<u>32,782</u>	<u>44,495</u>
<b>Net movement in funds</b>		(4,017)	(1,708)	(5,725)	(9,008)
Total funds brought forward		12,764	13,859	26,623	35,631
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>					
Debtors	4	336		1,616	
Cash at bank and in hand		20,562		25,007	
		20,898		26,623	
<b>Net current assets</b>			20,898		26,623
<b>Net assets</b>			20,898		26,623
<b>Charity funds</b>	5				
Restricted funds			8,747		13,859
Unrestricted funds			12,151		12,764
<b>Total funds</b>			20,898		26,623

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**

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 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.