

Charity number: 1146392

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

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 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 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

217 Main Road

Hawke

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.

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It is my responsibility to:

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- 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

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:					
Voluntary income	2	19,031	13,210	32,241	27,057
Total income		<u>19,031</u>	<u>13,210</u>	<u>32,241</u>	<u>27,057</u>
Expenditure on:					
Charitable activities		<u>23,920</u>	<u>8,445</u>	<u>32,365</u>	<u>32,783</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>

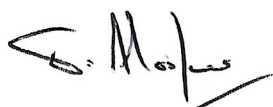
The notes on pages 8 to 10 form an integral part of these financial statements.

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 2023	Incoming resources	Outgoing resources	31 December 2023
	£			£
General fund	12,764	21,575	25,592	8,747

7. Restricted funds	At			At
	1 January 2023	Incoming resources	Outgoing resources	31 December 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)	-
	12,151	13,210	(8,445)	16,916

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.