

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 Hawkewell 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
Hawkehill
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		<u>3,858</u>	<u>16,916</u>	<u>20,774</u>	<u>20,898</u>
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.

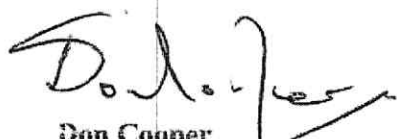
Nehemiah Project Support Trust

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.