



THE EZRA AND NEHEMIAH TRUST

FINANCIAL STATEMENTS

FOR

31 DECEMBER 2021

FINANSURE LIMITED

2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

THE EZRA AND NEHEMIAH TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2021

CONTENTS	PAGES
Legal and administrative information	1
Report of the trustees	2 – 4
Accountant's report	5
Receipts and payments accounts	6
Statement of assets and liabilities	7

THE EZRA AND NEHEMIAH TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	1157433
Other working names	T.E.N.T.
Governing instrument	CIO – foundation, registered with the Charity Commission for England and Wales on 10 th June 2014.
Trustees	Andrew Hughes (Chair) Moiria Frew Quintin Wyvern-Batt Esther Peggs Stephen Wood Howell Hodgett
Principal address	Whitley Montgomery SY15 6UL
Accountants	Luke Howson MAAT Finansure Limited 2 Sheppard Street Brymbo Wrexham LL11 5FF

THE EZRA AND NEHEMIAH TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2021

The Ezra and Nehemiah Trust ("TENT") is a charitable incorporated organisation (CIO) formed to promote the unity and effectiveness of the Body of Christ and to further the Kingdom of God through the provision of resources, and the development of mission, education, and prayer. In the Trust's deed there are four objectives listed: a) to advance the Christian faith, b) to relieve people in need, c) to advance education according to Christian principles, d) to promote other charitable purposes beneficial to the community. These objectives are primarily centred at the Trust's camp site in Powys, Wales, but can also be applied throughout the United Kingdom, or anywhere else in the world.

Trustees

The trustees who served during the year were: Andrew Hughes (Chair), Moira Frew, Quintin Wyvern-Batt, Stephen Wood, Esther Peggs, Howell Hodgett. New trustees are appointed by the current board of trustees in accordance with the constitution.

Risk Management, Financial Review and Reserves

The charity operates a robust attitude to risk management. All our activities are insured according to applicable law. Full risk assessments are undertaken with records kept and reviews regularly undertaken. With regard to overall risk management relating to the charity and its operation, the trustees meet several times a year and a portion of our time together is given towards looking at the big picture. This would include discussion on past experience, current operations and future planning. We are confident that we are doing all we can to ensure the ongoing and successful outworking of our charitable aims.

The charity held £28,970 in total reserves at the year end, of which £10,000 are unrestricted.

Financially, and as a condition of a donor who gave a large capital sum, we have invested that sum into a prudent fund, currently COIF. We have agreed a policy of always keeping sufficient monies in reserve to cover unexpected needs. We view a portion of this capital sum as our reserve. The interest is used as income for the charity and is treated as distributable to our recipients.

Activities overview

Having been unable to operate in the 2020 season due to Covid, 2021 has also been challenging for us as Welsh Government restrictions meant we could only welcome very small groups for much of the season. We have adapted, received some grant funding and overall have had a reasonably good year.

Groups who came to Middle Park included:

- ☐ A school from Bolton bringing year 6 pupils
- ☐ Youth groups from Kinmel Bay and Newtown
- ☐ Family groups from Cardiff and Kinmel Bay
- ☐ A church group from Cardiff
- ☐ Youth organisation from Bolton
- ☐ Activities day with Credu (young carers) Powys
- ☐ Friends and families camping over the bank holiday weekend

THE EZRA AND NEHEMIAH TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2021

It is worth noting that, given the additional strain the Covid period has placed on everyone – and particularly young people – the opportunity to enjoy time away in a safe and beautiful environment has been invaluable. As one teacher wrote to us:

It has been a really tough year and they can see the impact that Covid has had on their class. Mentally they have struggled to find joy in the everyday. The difference in the children by being at Middle Park was almost tangible. To be able to see the children play and get involved in fun activities all together was beautiful. The great amount of green space has been such a blessing as we live in concrete and built-up community. One young person even mentioned in her end of year speech how much being able to go to Middle Park was a highlight of the year.

Site maintenance and development

During this year, a good deal of routine maintenance has been carried out to our camp site in Welshpool, with much of the work being undertaken by small teams of volunteers working in an appropriate, socially-distanced manner.

We have also been able to have fencing contractors on site who have erected new boundary fencing around the perimeter of our site. This, combined with the cattle grids we installed last year, should safeguard our site from invading cattle from the neighbouring farmland and provide a safe environment for site users and volunteers.

We have also been able to acquire two small shipping containers which are currently in use providing storage for tools and equipment for activities, tents etc.

Future short-term development plans include the development of a zip line and the repurposing of shipping containers which to be used as workshop and laundry. In addition, we plan to develop an area of the site to be used for laser tag.

We have also been successful in a grant application which will allow us to provide some different marquee options from 2022 onwards to accommodate groups using the site as well as upgrade some of our catering and other facilities.

We are drawing up plans for a significant development in the medium term (subject to agreement with the landowner and planning department) which would provide an exciting opportunity to see our site operate year round and welcome many more groups of young people.

Our aim remains to benefit the groups of young people who come to Middle Park for the fun, enjoyment of the outdoor environment together and experience of our facilities/activities, whilst also demonstrating great value for money to our generous donors.

Management and external relationships

We have not seen any additions to the board over the last year but have strengthened the team with some significant new contributions from volunteers – particularly with book-keeping, development planning, web site & social media, and grant applications.

Despite being without part of our normal income, we continue to have a good relationship with our landlords, the Powis Castle Estate, and are grateful for their practical assistance,

THE EZRA AND NEHEMIAH TRUST

REPORT OF THE TRUSTEES

YEAR ENDED 31 DECEMBER 2021

understanding and generosity in helping us through 2021. We continue to have constructive working relationships with other users of Middle Park, including the shoot and the farmer.

Conclusion

We remain excited about the possibilities of further developing our aims and objectives, and are especially thankful for all that has been achieved in this challenging year. Despite not being able to welcome larger numbers, we have seen the largest number of groups (albeit smaller ones) so far in our operation.

We are grateful for kind donations from individuals, churches and grant-making bodies which have enabled us to keep going, and to those many volunteers for their sacrifice of time and energy to serve.

Looking ahead, we hope to see greater use of Middle Park and, as outlined above, are working to further upgrade our many facilities to optimise this.

Public Benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit. This report identifies how the work of the charity has been for the benefit of the public.

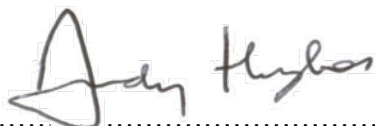
Trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that year. In preparing those financial statements the trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) make judgments and estimates that are reasonable and prudent;
- c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

This report was approved by the trustees on 18/10/22 and is signed on their behalf by:



.....
Andrew Hughes (Chair)

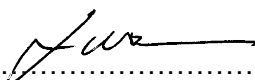
THE EZRA AND NEHEMIAH TRUST
ACCOUNTANT'S REPORT TO THE TRUSTEES
YEAR ENDED 31 DECEMBER 2021

In order to assist you to fulfil your duties under the Charities Act 2011, we have compiled the financial statements of the charity which comprise the Statement of Financial Activities, and the related notes from the accounting records and information and explanations you have given us.

This report is made to the Charity's Board of Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees, as a body, for our work or for this report.

You have acknowledged on the balance sheet as at 31 December 2021 your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities Act 2011. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of these financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.


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L M Howson MAAT

20th October 2022
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Finansure Ltd, 2 Sheppard Street, Brymbo, Wrexham, LL11 5FF

THE EZRA AND NEHEMIAH TRUST
RECEIPTS AND PAYMENTS ACCOUNTS
YEAR ENDED 31 DECEMBER 2021

	Unrestricted funds 2021	Restricted funds 2021	Total 2021	Total 2020
	£	£	£	£
RECEIPTS				
Donations received	11,351	-	11,351	7,684
Grants received	8,000	10,000	18,000	-
Operating income	11,250	-	11,250	357
Investment income	527	-	527	479
COIF revaluation	1,458	-	1,458	1,194
Proceeds from sale of assets	-	-	-	3,500
TOTAL RECEIPTS	32,586	10,000	42,586	13,214
PAYMENTS				
Operating costs	12,358	12,010	24,368	11,534
Other expenses	1,900	-	1,900	3,568
ASSET PURCHASES	2,460	-	2,460	2,010
TOTAL PAYMENTS	16,718	12,010	28,728	17,112
NET OF RECEIPTS/(PAYMENTS)	15,868	(2,010)	13,858	(3,898)
Transfers between funds	-	-	-	-
Net of receipts/(payments) after transfers	15,868	(2,010)	13,858	(3,898)
Cash funds last p/e	3,102	12,010	15,112	19,010
Cash funds this p/e	18,970	10,000	28,970	15,112

THE EZRA AND NEHEMIAH TRUST
STATEMENT OF ASSETS AND LIABILITIES

31 DECEMBER 2021

	2021 £	2020 £
CASH FUNDS		
Lloyds current account	6,122	3,722
COIF investment account (market value)	22,848	11,390
TOTAL CASH FUNDS	28,970	15,112

	Current value (General funds) £
ASSETS RETAINED FOR THE CHARITY'S OWN USE	
Marquees & tents	15,600
Outbuildings	13,300
Vehicles	8,820
Kitchen equipment	7,850
Electrical equipment	1,030
Specialty items	7,020
Other assets	11,057
	64,677

	£
LIABILITIES (General funds)	
Trade creditors (General funds)	3,490
Expenses reimbursed (General funds)	1,250
Electricity accrual (General funds)	470
Accountancy accrual	275
	5,485

These receipts and payments accounts were approved by the trustees on 18/10/22 and are signed on their behalf by:



.....
 Andrew Hughes (Chair)