

The Ezra and Nehemiah Trust

Report and Accounts

31 December 2022

THE EZRA AND NEHEMIAH TRUST
STATEMENT OF ASSETS AND LIABILITIES
31 DECEMBER 2022

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THE EZRA AND NEHEMIAH TRUST
LEGAL AND ADMINISTRATIVE INFORMATION

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Charity Number	1157433
Other Working Names	T.E.N.T
Governing Instrument	CIO – foundation, registered with the Charity Commission for England and Wales on 10th June 2014
Trustees	Andrew Hughes (Chair) Moiria Frew Quintin Wyvern-Batt Esther Peggs Stephen Wood Ben Garton James Clark
Correspondence Address	Whitley Montgomery SY15 6UL
Accountants	Encompass Accounting Kent Space Suite 2023 6-8 Revenge Road Chatham Kent ME5 8UD

**THE EZRA AND NEHEMIAH TRUST
REPORT OF THE TRUSTEES
YEAR ENDED 31 DECEMBER 2022**

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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. We voted to add Ben Garton and James Clark to the trustees during the year.

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 £9777 in total reserves at the year end, all of which are restricted. 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, and had significant restrictions in 2021. 2022 has been a year of re-establishment for us and building for the future.

Groups who came to Middle Park included:

- A school from Bolton bringing year 6 pupils
- Family group from Cardiff
- A school DofE group from Shrewsbury
- 2 youth organisations from North Wales working together
- Youth organisation from Bolton with partners from South Craven.
- Youth group from Newtown
- Group from churches in Welshpool & Llanfaircaereinion
- Friends and families camping over the bank holiday weekend

We note that bookings have been slower than we would have liked which has a consequential effect on our reserves. There remains a caution post-Covid lockdown which is partly due to economic factors and partly, for some, a (mental health) reluctance to travel or be together in larger groups. We are optimistic that this will ease in 2023 and early signs related to bookings are encouraging.

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. We have installed a Paintball Zone which adds to our activities portfolio. This has already proved popular with groups. We have also repurposed and extended shipping containers to be used as workshop, first aid room and laundry. We have used grant income to provide some different marquee options, have replaced our commercial dishwasher and changed our festoon bulbs to LEDs which will have a significant impact on future running costs.

We have drawn 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. We have presented these to the landowner for their consideration and comment.

By the end of the summer camping season, we were aware of, and making plans for the renewal of a number of assets – in particular replacing the decking on the blob tower.

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 and activities, whilst also demonstrating great value for money to our generous donors.

Management and external relationships

We have appointed Ben Garton and James Clark to the board over the last year and Howell Hodgett has resigned. We continue to benefit significant contributions from volunteers – both in general maintenance and with book-keeping, development planning, web site & social media, and grant applications.

We continue to have a good relationship with our landlords, the Powis Castle Estate. We also 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 having as large a number of groups as we would have liked, some of those who have come have brought larger numbers.

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.

As always, we give thanks to our Lord for all that has been accomplished through our faith in Jesus, and the work of the Holy Spirit on behalf of the Kingdom of God.

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 23/10/23 and is signed on their behalf by:



Andrew Hughes (Chair)

**THE EZRA AND NEHEMIAH TRUST
ACCOUNTANT'S REPORT
YEAR ENDED 31 DECEMBER 2022**

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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 2022 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.


Lynne Turner-Graves

30/10/2023

Date of Signature

THE EZRA AND NEHEMIAH TRUST
STATEMENT OF ASSETS AND LIABILITIES
31 DECEMBER 2022

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	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
RECEIPTS				
Donations received	6494	-	6494	11351
Grants received	-	-	-	18000
Operating Income	17251	-	17251	11250
Investment income	238	-	238	527
COIF revaluation	(1886)	-	(1886)	1458
Proceeds from sale of assets	227	-	227	-
TOTAL RECEIPTS	22,324	-	22,324	42,586
PAYMENTS				
Operating costs	31,517	160	31,677	24,368
Other expenses	-	-	-	1,900
ASSET PURCHASES	9,777	63	9,840	2,460
TOTAL PAYMENTS	41,294	223	41,517	28,728
NET OF RECEIPTS/(PAYMENTS)	(18970)	(223)	(19193)	13,858
Transfers between funds	-	-	-	-
Net of receipts/(payments) after transfers	(18970)	(223)	(19193)	13,858
Cash funds at p/e	18,970	10,000	28,970	15,112
Cash funds this p/e	-	9,777	9,777	28,970

THE EZRA AND NEHEMIAH TRUST
STATEMENT OF ASSETS AND LIABILITIES
31 DECEMBER 2022

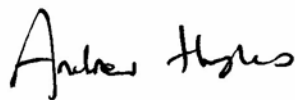
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	2022 £	2021 £
CASH FUNDS		
Lloyds current account	3,966	6,122
COIF investment account (market value)	<u>5,811</u>	<u>22,848</u>
TOTAL CASH FUNDS	<u>9,777</u>	<u>28,970</u>

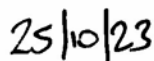
	Current value (General funds) £
ASSETS RETAINED FOR THE CHARITY'S OWN USE	
Marquees & tents	21,600
Outbuildings	13,300
Vehicles	8,820
Kitchen equipment	9,890
Electrical equipment	1,030
Speciality items	7,020
Other assets	<u>12,857</u>
	<u>74,517</u>

	£
LIABILITIES (General funds)	
Electricity Accrual	1,037
Expense claims	60
Sewage Accrual	<u>540</u>
	<u>1,637</u>

These receipts and payments accounts were approved by the trustees and are signed on their behalf below:



Andrew Hughes



Date of Signature