

**EZRA CHARITABLE TRUST CIO
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 19 APRIL 2024 TO 30 JUNE 2025**

**Ezra Charitable Trust CIO
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Ezra Charitable Trust CIO
Reference and Administrative Details
For the Period 19 April 2024 to 30 June 2025

Trustees

Sarah Shearer - Chair
Robert Pritchard (appointed 12/10/2024)
Shirley Beard
Marian Barretto

Charity Number

1207927

Principal Address

377-399 London Road
Camberley
GU15 3HL

Independent Examiner

Andrew Mitchell - Fellow of ICAEW
AR Mitchell & Co Ltd
16 Polkirt Heights
Mevagissey
PL26 6TT

Ezra Charitable Trust CIO
Trustees' Report For the Period 19 April 2024 to 30 June 2025

The trustees present their report and the financial statements for the period ended 30 June 2025.

Objectives and Activities

Aims and Objectives

The charity is a Charitable Incorporated Organisation (CIO) and is governed by its constitution. The objects of the charity, as set out in the constitution are:

(a) The prevention or relief to those in financial need, hardship or distress, in Camberley, the United Kingdom and elsewhere in the world by providing: items and services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty.

(b) The advancement of the Christian faith in accordance with the Statement of Faith, primarily, but not exclusively within Camberley, the United Kingdom and elsewhere in the world.

The trustees note that the charity vision is to gather ordinary people of different ages and backgrounds, to support one another and those in need in the local community, by faith and actively following the example of Jesus Christ.

Achievements and Performance

Main Achievements

To further the above objects and vision, the charity's main activities and achievements were as follows:

During the year the charity submitted their planning application to request change of use for 4 rooms from commercial to residential use. The purpose of this is to create 4 rooms for temporary accommodation for homeless or others at risk of homelessness. Whilst Ezra is not able to provide these rooms as accommodation, the charity instead funded temporary accommodation through a local Travelodge for individuals in need.

In addition to supporting local homeless and others on low income in the area, Ezra continued to be active in supporting local refugees and asylum seekers. Providing food, volunteer opportunities, legal support and Christian fellowship.

Through the restricted fund, the case for the asylum seeker from the prior year was completed successfully and he was awarded refugee status from the Home Office. He continued to support Ezra as a regular volunteer collecting food donations from supermarkets.

A family of asylum seekers who were regular attendees and volunteers at Ezra were rejected their asylum claim during the year. Ezra started a restricted fund to collect donations for them to cover their legal costs to appeal the decision the appeal was successful and the family are now established in a home and at schools in the local area.

During the year in the Sunday evening meal service and Monday day time service have become more established. During these sessions Ezra provides a hot meal, Community Fridge, laundry and shower facilities. On Mondays the Citizens Advice Bureau (CAB) send one of their advisors to sit onsite and provide advice to those attending. This takes place once or twice a month.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Financial Review

Financial Position

Rental income from the two bedroom flat provides security to the ongoing activities of Ezra with other funding in the year being provided by a very generous donation from Our House Yateley and from St Mary's Church, Camberley. All grants and donations are very gratefully received and make a huge difference to making it possible for Ezra to become more established.

The result for the year was a deficit of £5,000, excluding the exceptional item of income created by the introduction of the net assets of the Ezra Charitable Trust.

Ezra Charitable Trust CIO
Trustees' Report (continued)
For the Period 19 April 2024 to 30 June 2025

Reserves Policy

During this early phase the trustees have determined that the charity should aim to hold unrestricted cash of no less than £15,000 so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £23,000

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Sarah Shearer
Trustee
24/04/2026

Ezra Charitable Trust CIO
Independent Examiner's Report to the Trustees of Ezra Charitable Trust CIO
For the Period 19 April 2024 to 30 June 2025

I report to the trustees on my examination of the accounts of Ezra Charitable Trust CIO (the Trust) for the period ended 30 June 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Mitchell - Fellow of ICAEW
AR Mitchell & Co Ltd
16 Polkirt Heights
Mevagissey
PL26 6TT

Date

Ezra Charitable Trust CIO
Statement of Financial Activities
For the Period 19 April 2024 to 30 June 2025

				30 June 2025
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	29,537	11,034	40,571
Charitable activities:				
Ezra Services		12,120	-	12,120
		<u>41,657</u>	<u>11,034</u>	<u>52,691</u>
EXPENDITURE ON:				
Charitable activities:	5			
Ezra Services		(46,721)	-	(46,721)
Asylum Support Services		-	(11,034)	(11,034)
		<u>(46,721)</u>	<u>(11,034)</u>	<u>(57,755)</u>
NET DEFICIT		(5,064)	-	(5,064)
Net Assets Introduced from Ezra Charitable Trust Foundation		594,602	-	594,602
NET MOVEMENT IN FUNDS		589,538	-	589,538
RECONCILIATION OF FUNDS:				
Total funds brought forward		-	-	-
TOTAL FUNDS CARRIED FORWARD	13	<u>589,538</u>	<u>-</u>	<u>589,538</u>

The notes on pages 7 to 11 form part of these financial statements.

Ezra Charitable Trust CIO
Statement of Financial Position
As At 30 June 2025

				30 June 2025
		Unrestricted funds	Restricted funds	Total funds
	Notes	£	£	£
FIXED ASSETS				
Tangible Assets	10	560,094	-	560,094
		560,094	-	560,094
CURRENT ASSETS				
Debtors	11	10,727	-	10,727
Cash at bank and in hand		23,063	-	23,063
		33,790	-	33,790
Creditors: Amounts Falling Due Within One Year	12	(4,346)	-	(4,346)
NET CURRENT ASSETS (LIABILITIES)		29,444	-	29,444
TOTAL ASSETS LESS CURRENT LIABILITIES		589,538	-	589,538
NET ASSETS		589,538	-	589,538
FUNDS OF THE CHARITY				
Unrestricted Funds				589,538
TOTAL FUNDS	13			589,538
On behalf of the board				

Sarah Shearer
Trustee

24/04/2026

The notes on pages 7 to 11 form part of these financial statements.

Ezra Charitable Trust CIO
Notes to the Financial Statements
For the Period 19 April 2024 to 30 June 2025

1. General Information

Ezra Charitable Trust CIO is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1207927. The principal address is 377-399 London Road, Camberley, GU15 3HL.

The Ezra Charitable Trust CIO was registered on 19th April 2024 and remained dormant until 30th June 2024.

On 1st July 2024 the assets and liabilities of the Ezra Charitable Trust were transferred to the Ezra Charitable Trust CIO, continuing the charitable activities of Ezra.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity. The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.
- iii) Legacies. Income from legacies is recognised when a distribution is received from the estate or, if earlier, when the charity has been notified that a distribution will be made and the amount receivable can be measured reliably.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects.

2.4. Resources Expended

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity occasionally makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

Ezra Charitable Trust CIO
Notes to the Financial Statements (continued)
For the Period 19 April 2024 to 30 June 2025

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	50 years
Plant & Machinery	4 years
Fixtures & Fittings	10 years
Computer Equipment	4 years

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.8. Pensions

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

3. Income from Donations and Legacies

	Unrestricted funds £	Restricted funds £	30 June 2025 Total funds £
Donations and gifts:			
Donations from individuals	21,883	8,821	30,704
Donations from organisations	2,191	-	2,191
Gift aid	5,463	2,213	7,676
	29,537	11,034	40,571

4. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	30 June 2025 £
Depreciation of tangible fixed assets - owned	14,521

Ezra Charitable Trust CIO
Notes to the Financial Statements (continued)
For the Period 19 April 2024 to 30 June 2025

5. Analysis of Expenditure

			30 June 2025
	Activities undertaken directly	Support costs (see note 6)	Total
	£	£	£
Ezra Services	5,055	41,666	46,721
Asylum Support Services	11,034	-	11,034
	<u>16,089</u>	<u>41,666</u>	<u>57,755</u>

6. Support Costs

	30 June 2025
	Ezra Services
	£
Employee costs	3,747
Premises expenses	17,939
General administration	5,459
Depreciation	14,521
	<u>41,666</u>

7. Independent Examiner's Remuneration

	30 June 2025
	£
Independent examination of the financial statements	250

8. Staff Costs

Staff costs were as follows:

	30 June 2025
	£
Wages and salaries	3,744

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the period was: 1

Ezra Charitable Trust CIO
Notes to the Financial Statements (continued)
For the Period 19 April 2024 to 30 June 2025

10. Tangible Assets

	Land & Property		Plant & Machinery		Fixtures & Fittings		Total
	Freehold						
	£		£		£		£
Cost							
As at 19 April 2024	-		-		-		-
Additions	577,565		2,620		24,435		604,620
As at 30 June 2025	577,565		2,620		24,435		604,620
Depreciation							
As at 19 April 2024	-		-		-		-
Provided during the period	35,624		1,572		7,330		44,526
As at 30 June 2025	35,624		1,572		7,330		44,526
Net Book Value							
As at 30 June 2025	541,941		1,048		17,105		560,094
As at 19 April 2024	-		-		-		-

11. Debtors

	30 June 2025
	£
Due within one year	
Other debtors	10,727

12. Creditors: Amounts Falling Due Within One Year

	30 June 2025
	£
Trade creditors	2,271
Other creditors	1,204
Taxation and social security	121
Accruals and deferred income	750
	4,346

Ezra Charitable Trust CIO
Notes to the Financial Statements (continued)
For the Period 19 April 2024 to 30 June 2025

13. Movement in Funds

	As at 19 April 2024 £	Income £	Expenditure £	As at 30 June 2025 £
Unrestricted funds				
General:				
General unrestricted fund	-	82,764	(35,168)	47,596
Designated:				
Designated	-	553,495	(11,553)	541,942
Total unrestricted funds	-	636,259	(46,721)	589,538
Restricted funds				
Asylum support	-	11,034	(11,034)	-
Total funds	-	647,293	(57,755)	589,538

14. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current year.

No trustee expenses have been incurred.

15. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

17. Exceptional Items

On 1st July 2024 the assets and liabilities of the Ezra Charitable Trust were transferred to the Ezra Charitable Trust CIO, continuing the charitable activities of Ezra. These assets were valued at £594,602, of which £553,495 was the value of the property and £41,106 the remaining net asset value.

Ezra Charitable Trust CIO
Detailed Statement of Financial Activities
For the Period 19 April 2024 to 30 June 2025

	30 June 2025
	Total funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Donations from individuals	30,704
Donations from organisations	2,191
Gift aid	7,676
	40,571
Charitable Activities:	
Ezra Services	
Accommodation services	12,120
	12,120
	52,691
EXPENDITURE ON:	
Charitable Activities:	
Ezra Services	
Hot meals and Cafe costs	(1,775)
Community Fridge costs	(1,115)
Accommodation costs	(2,165)
Wages and salaries	(3,744)
Travel and subsistence expenses	(3)
Utilities	(6,117)
Property specialist costs	(2,359)
Repairs and maintenance	(545)
Refurbishment costs	(8,918)
Computer software, consumables and maintenance	(657)
Insurance	(2,736)
Training seminars and workshops	(920)
Telecommunications and data costs	(638)
Independent examiner's fees	(250)
Subscriptions	(80)
Bank charges	(116)
Other office costs	(62)
Depreciation	(14,521)
	(46,721)
	...CONTINUED

Ezra Charitable Trust CIO
Detailed Statement of Financial Activities (continued)
For the Period 19 April 2024 to 30 June 2025

	Asylum Support Services	
Asylum support costs		(11,034)
		(11,034)
		(57,755)
	NET DEFICIT	(5,064)
	Separate material item of income	
Assets introduced from Ezra Charitable Trust		594,602
		594,602
	NET MOVEMENT IN FUNDS	589,538