THE NEHEMIAH PROJECT
(a charitable company limited by guarantee)

Company No. 3255850
Charity No. 1058536

Registered Office
7/8 Grays Inn Square
Grays Inn
London WC1R 5JQ

ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2009

BEGBIES CHETTLE AGAR
Chartered Accountants
& Registered Auditors

Epworth House
25 City Road
London EC1Y 1AR

THE NEHEMIAH PROJECT
REPORT OF THE TRUSTEES

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31st December 2009.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	The Nehemiah Project	**Charity Number:** 1058536 **Company Number:** 3255850
Principal Office:	47 Tooting Bec Gardens, Streatham, London, SW16 1RF	
Registered Office:	7/8 Gray's Inn Square, Gray's Inn, London, WC1R 5JQ	
Auditors:	Begbies Chettle Agar	Epworth House, 25 City Road, London EC1Y 1AR
Bankers:	NatWest Bank plc	145 Clapham High Street, London SW4 7SN
Solicitors:	Cooke Matheson	7/8 Gray's Inn Square, Gray's Inn, London, WC1R 5JQ

Directors and Trustees
The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. The trustees that served during the year are as follows:

Mr. J. M. P. Colman (Chair)	The Hon. Mrs. M. Rank
Mr. G. Q. Topping (Secretary)	Mr J. D. McKechnie (Resigned 5 March 2010)
Mr. C. Ley (Resigned 5 March 2010)	Mrs K. P. Hunter Johnston (Appointed 5 March 2010)

Management Committee
Chief Executive Officer: Wendell Smith (Resigned 2009)
Managing Director: Lois Smith (Resigned 2009)
London Prison Programme Manager: Richard McGill (until 2009) (Acting Chief Executive Officer from 2009)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
The Nehemiah Project is a charitable company limited by guarantee and governed by its Memorandum and Articles of Association dated 27th September 1996. It is also registered as a charity with the Charity Commission. In the event of winding up members' liabilities are limited to £1 each.

Appointment, Induction and Training of Trustees
Trustees are appointed by resolution of the existing trustees. Most new trustees will be familiar with the practical work of the charity and all trustees attend graduations and other events to keep up-to-date. New trustees receive copies of the charity's memorandum and articles and the latest financial statements, and undergo an induction covering decision making processes, key employees and future plans and objectives.

Organisation Structure
The trustees meet regularly through the year, typically 3-4 times. They receive quarterly financial reports as well as updates on the charity's activities and fundraising. They are responsible for the overall legal, financial and strategic direction and development of the charity.

Day-to-day management is the responsibility of the CEO including finance, HR and operations. He is supported by the other members of the management committee, who meet on a weekly basis, and who take responsibility for the assets of the charity, the prison programme and fundraising.

Risks
The management committee review the charity's main risks on a regular basis. They are responsible for implementing any changes to procedures, training or other actions to mitigate the risks the charity faces. The risks are also reviewed by the trustees at their meetings.

This process has been conducted in 2009, current risks identified and appropriate actions taken to minimise the risks. One action being undertaken is the implementation of additional training of staff to achieve NVQ 3 in Health & Social Care where possible.

Related Parties
One of the charity's move-on homes, 16 The Chase, and the associated staff accommodation are owned by Sanctuary, with the contract managed by Adullam Homes. The provision of these properties on a peppercorn rent is a valuable asset and enables the charity to support many more vulnerable adults recovering from drug/alcohol addiction.

OBJECTIVES AND ACTIVITIES

The Nehemiah Project aims to support vulnerable adults whose lives have been devastated by the impact of drug or alcohol addiction. Its objective is to enable these individuals to achieve real and lasting change in their lives not only by providing short term aid and accommodation, but also through the New Directions prison programme, and by dealing with the root causes of their problems such as family breakdown, addiction, poverty or unemployment.

The Project operates a programme called 'A New Direction' for offenders in prison, as well as two residential homes in South London, namely 47 Tooting Bec Gardens and 16 The Chase. The Project meets its objectives by providing two types of vital and life changing assistance:

Effective Rehabilitation in a Therapeutic Community – *enabling men trapped by substance misuse to find lasting freedom from their habits*

- The New Direction programme is a six month programme helping 18 offenders at any given time in Wandsworth prison. Over the last eighteen years the charity has developed a unique and intense programme of rehabilitation which challenges men's criminal and addictive thinking, and enables them to make better life choices. This focuses on every aspect of the individual's life and uses teaching, group work and counselling to help residents through the process of healing.
- In prison a supportive environment is created through activities such as eating lunch communally, and by developing an environment where men hold each other accountable for their attitudes and behaviour.

Re-integration through Supported Communities - *providing safe and supportive accommodation in the community*

- The charity has accommodation for seven residents at 47 Tooting Bec Gardens and for five residents in 16 The Chase.
- Graduates of the New Direction programme receive support in prison prior to their release. They may also be offered a place in one of these homes. By building up trust and a relationship prior to release, this helps to build a bridge between their time in prison and their return to society.
- Graduates of other rehabilitation programmes are also able to live at the two move-on homes. They receive support and guidance while they continue to re-build relationships and find their feet in work or education. The charity provides work opportunities for developing their vocational skills as well as partnering with organisations providing specialist job training for the homeless and ex-offenders.
- Both homes are decorated to a high standard, and every resident plays a part in their maintenance.

The life skills, character and relationships developed by the above help to build the vital foundations for a life free from drugs and/or alcohol. The charity aims to make an impact on the rising tide of substance misuse in today's society and on the radical way it affects the community, breaking up families, inciting crime and increasing unemployment. By tackling these problems today the charity is building a better society for tomorrow.

Volunteers
The charity relies on volunteers in all aspects of its work, including the valuable contribution of all those who raise funds through sponsored events.

PUBLIC BENEFIT

The trustees consider that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENTS AND PERFORMANCE

- 2009 was a time of great change for the charity. In June 2009, the founders of the charity, Wendell and Lois Smith, returned to the US.

- Due to increasing difficulty in obtaining funding for referrals from local authorities, it was decided to cease to provide rehabilitation facilities at 47 Tooting Bec Gardens.

- Following recognition of the New Directions programme by the Open College Network (OCN), as well as the prison service, the charity employed a psychologist to help facilitate the charity's application for CSAP accreditation for the programme, and is in the process of completing the application.

- The Charity has been granted a three year Service Level Agreement with Wandsworth Prison from April 2008 to April 2011. The charity started the first six month New Direction programme in its own dedicated wing of the prison which holds 18 residents. The third rolling programme has just begun.

PLANS FOR THE FUTURE

- The charity will continue to run the New Directions Programme in Wandsworth Prison. This will be a full 6-month programme, run for up to 18 men at a time in a dedicated wing of the prison. The prison is committed to supporting New Directions and has made a significant investment in resources to support it.

- To develop the prison programme with a view to obtaining national CSAP accreditation. This is essential for further expansion, so as to reach many more vulnerable men and their families, desperately in need of support.

- Following completion of a pilot programme, the charity intends to reopen both 47 Tooting Bec Gardens and 16 The Chase as move-on homes.

- To build on the charity's existing links with local authorities so as to increase the number of referrals to both houses and to secure the requisite funding.

- The charity continues to be grateful to its supporters for their commitment to its work. They have helped to make real and lasting changes to the lives of many struggling with substance misuse both in prison and in the community, as well as their families. The charity has employed an external fundraiser so as to ensure that it continues to enjoy a strong financial footing and grows its fundraising base.

FINANCIAL REVIEW

The charity had a total income of £283,056 in 2009. This represents a drop in income from 2008 of £262,698. Fortunately the charity carried forward into 2009 substantial reserves, some of which were used during the year. The charity still has healthy reserves, thanks to the generous support of many charitable trusts, community groups, individuals and local authorities.

The charity suffered a considerable reduction in local authority income for resident's housing, due to the cessation of the charity's residential rehabilitation operations. Income from sponsored events was produced from sponsored places in the London Marathon and the annual Nehemiah bike ride from Guildford to 47 Tooting Bec Gardens in London. The charity received a substantial legacy in 2009.

Reserves Policy
The trustees aim to retain reserves of approximately 6 months of annual direct charitable expenditure on operating costs. This is to take account of the fact that very vulnerable people are dependent on the services supplied, and the charity is dependent on voluntary gifts and donations in order to meet the costs of providing these services.

The charity ended the year with £25,751 of restricted funds and £949,638 of unrestricted funds. Of these the charity has £255,000 designated for the necessary reserves, including an operational reserve to provide 9 months of estimated salary costs and also £690,481 invested in the charities rehabilitation home.

The trustees are confident that these provisions will enable the charity to continue in the event of a significant drop in funding.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Law applicable to charitable company's in England and Wales requires the trustees to prepare financial statements which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In doing so the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and 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 operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity. These are also to enable them to ascertain the financial position of the charity and ensure that the accounts comply with applicable law. Trustees 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.

In accordance with company law, as the company's trustees, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the trustees of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

AUDITORS

The trustees have agreed to re-appoint Begbies Chettle Agar as the charity's auditors during the year.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the special Section 419(2) of the Companies Act 2006 relating to small companies.

Approved by the board on 2010 and signed on its behalf.

Mr. J. M. P. Colman
Chairman

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE NEHEMIAH PROJECT

We have audited the financial statements of The Nehemiah Project for the year ended 31st December 2009 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's members, as a body, in accordance with Section 495 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in our auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors
The trustees' (who are also the directors of The Nehemiah Project for the purposes of company law) responsibilities for the preparation of the directors' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the Trustees' Report is consistent with the financial statements.

In addition we report to you if, in our opinion the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of directors' remuneration specified by law are not made.

We are not required to consider whether the statement in the Trustees' Report concerning the major risks to which the charitable company is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charitable company's risk management and control procedures.

We read other information contained in the Trustees' Report, and consider whether it is consistent with the audited financial statements. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to any other information.

Basis of audit opinion
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statement. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
THE NEHEMIAH PROJECT

Opinion
In our opinion

- the financial statements give a true and fair view of the state of affairs of the charitable company as at 31st December 2009 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended.

- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

- the financial statements have been properly prepared in accordance with the Companies Act 2006; and

- the information given in the Director's report is consistent with the financial statements.

RG Maple

Robert Maples
Senior Statutory Auditor

For and on behalf of Begbies Chettle Agar
Chartered Accountants
& Statutory Auditors
3/9/10

Epworth House
25 City Road
London EC1Y 1AR

THE NEHEMIAH PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31ST DECEMBER 2009

	Notes	Unrestricted Fund £	Restricted Funds £	Y/E 31/12/2009 £	*Y/E 31/12/2008 £*
Incoming resources					
Grants, donations and other similar income received through fundraising		124,450	92,147	**216,598**	*308,189*
Legacies		31,536		**31,536**	*14,866*
Income support, residents' support and housing benefit		269		**269**	*151,648*
Activities to generate funds to further Project's objects:					
Fund raising and publicity		32,728		**32,728**	*55,018*
Bank interest received		1,926		**1,926**	*16,033*
Total incoming resources		190,909	92,147	**283,056**	*545,754*
Resources expended					
Costs of generating funds:					
Costs of generating voluntary income	**3**	(12,673)		**(12,673)**	*(20,246)*
Costs of operating fundraising events	**3**	(8,762)		**(8,762)**	*(7,356)*
Charitable expenditure:					
Drug and alcohol rehabilitation	**2**	(309,357)	(116,282)	**(425,639)**	*(498,670)*
Governance costs	**4**	(8,104)		**(8,104)**	*(6,827)*
Total resources expended		(338,896)	(116,282)	**(455,178)**	*(533,099)*
Net outgoing resources before transfers		(147,987)	(24,135)	**(172,122)**	*12,654*
Net movement in funds		(147,987)	(24,135)	**(172,122)**	*12,654*
Balance brought forward		1,097,625	49,886	**1,147,511**	*1,134,857*
Balance carried forward	9	949,638	25,751	**975,389**	*1,147,511*

Company number: 3255850

THE NEHEMIAH PROJECT
BALANCE SHEET
AS AT 31ST DECEMBER 2009

	Notes	Y/E 31/12/2009 £	*Y/E 31/12/2008 £*
Fixed assets			
Tangible fixed assets	7	**831,527**	*847,450*
Current assets			
Stock		**5,514**	*11,028*
Income support and housing benefit due			*25,710*
Prepayments and accrued income		**8,303**	*18,408*
Cash at bank and in hand		**282,907**	*399,324*
		296,724	*454,470*
Creditors - amounts falling due less than one year:			
Loan instalments	8	**(11,000)**	*(11,000)*
Other creditors		**(20,130)**	*(13,435)*
		(31,130)	*(24,435)*
Net current assets		**265,594**	*430,036*
Total assets less current liabilities		**1,097,121**	*1,277,485*
Creditors - amounts falling due between two and five years:			
Loans	8	**(121,732)**	*(129,974)*
Net assets		**975,389**	*1,147,511*
Represented by:			
Restriccted Funds	10	**25,751**	*49,886*
Unrestricted Funds	9	**949,638**	*1,097,625*
Accumulated income funds		**975,389**	*1,147,511*

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies.

Theses accounts were approved by the directors on 31st August 2010 **and signed on their behalf.**

Giles Topping

Mr. G. Topping
Director

Notes 1 to 13 form part of these accounts.

1. ACCOUNTING POLICIES

Basis of Accounting
The accounts have been prepared in accordance with applicable accounting standards under the historical cost convention and Companies Act 2006. In preparing the accounts the charitable company has followed best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP) issued in March 2005.

Incoming resources
Donations, grants etc. are accounted for when due to the charity, where applicable, with their associated tax recoverable element.

Depreciation
Tangible fixed assets costing more than £500 are capitalised and carried at cost.
Depreciation is calculated to write down the cost, less estimated residual value, of all tangible fixed assets over their expected useful lives at the following rates:

Computer equipment	33% straight line
Motor vehicles	33% straight line
Furniture & fittings	25% straight line

The fixed assets are used in direct furtherance of the charity's objects.
The freehold property has not been amortised since its residual value is believed to be in excess of its carrying value and the amortisation charge and accumulated amortisation is deemed to be immaterial.

Taxation
The charitable company is exempt from corporation tax on its charitable activities.

Housing and other benefits
Housing and incapacity benefits are accounted for when receivable by the charity.

Cost apportionment
Costs have been apportioned between the different activities of the charity where they are separately identifiable or based on an estimate of time allocated to each activity for staff costs. Governance costs are purely those necessary for the charity to meet the administrative requirements of the Charity Commission.

Stock
Stock reflects unused fundraising materials held at the year end.

2. CHARITABLE EXPENDITURE

Analysed by activity	Unrestricted Funds £	Restricted Funds £	Y/E 31/12/2009 £	*Y/E 31/12/2008 £*
Drug and Alcohol Rehabilitation	144,282	11,370	**155,652**	*276,067*
Prison	76,499	104,912	**181,411**	*139,497*
Support costs	88,577	-	**88,577**	*83,106*
	309,357	116,282	**425,639**	*498,670*

3. FUNDRAISING AND PUBLICITY etc

	Unrestricted Funds £	Restricted Funds £	Y/E 31/12/2009 £	*Y/E 31/12/2008 £*
Staff costs	4,388		**4,388**	*7,992*
Cost of running events	8,762		**8,762**	*7,356*
Support costs	8,286		**8,286**	*12,254*
	21,435	-	**21,435**	*27,602*

4. SUPPORT COSTS

	Governance	Charitable Expenditure £	Fundraising Costs £	Y/E 31/12/2009 £	*Y/E 31/12/2008 £*
Auditors remuneration - audit work	4,830			**4,830**	*4,935*
Auditors remuneration - non-audit work	1,984			**1,984**	*1,892*
Advertising		4,635		**4,635**	*3,876*
Legal and professional costs		15,832		**15,832**	*1,677*
Staff costs		12,336		**12,336**	*15,493*
General expenses	1,290	55,609	8,286	**63,894**	*74,287*
Bank charges and fees		165		**165**	*28*
	8,104	88,577	8,286	**103,676**	*102,188*

5. TOTAL RESOURCES EXPENDED

	Staff costs	Depreciation	Other costs	Y/E 31/12/2009	*Y/E 31/12/2008*
	£	£	£	£	*£*
Drug and Alcohol Rehabilitation	81,602	15,922	58,128	**155,652**	*276,067*
Prison	154,776		26,635	**181,411**	*139,497*
Fundraising and publicity etc	4,388		17,048	**21,435**	*27,602*
Support & governance costs	12,336		84,345	**96,680**	*83,106*
	253,101	15,922	186,155	**455,178**	*526,272*

6. STAFF COSTS

	Y/E 31/12/2009	*Y/E 31/12/2008*
	£	*£*
Salaries	**253,101**	*298,409*
	253,101	*298,409*

During the year no employee earned over £60,000 p.a. or more nor did any director receive any remuneration or reimbursement of expenses.
£30,000 was paid in total as part of a severance agreement for the two departing founders, as was £15,000 for rights to use the rehabilitation programme. A further £7,500 was paid to them for an ongoing consultancy agreement.
The average monthly number of employees, including directors, was 11 (2008: 12)
National insurance of £25,698 was paid during the year (2008: £26,886).

7. TANGIBLE FIXED ASSETS

	Freehold Property	Motor Vehicles	Computer Equipment	Furniture & Fittings	Total
	£	£	£	£	£
Cost:					
At 1st January 2009	*827,600*	*42,026*	*61,153*	*124,088*	*1,054,867*
Additions					
Disposals	-	(14,835)	-	-	-
At 31 December 2009	**827,600**	**27,191**	**61,153**	**124,088**	**1,054,867**
Depreciation:					
At 1st January 2009		*37,082*	*54,032*	*116,305*	*207,419*
Charge for the period		4,944	6,246	4,731	15,921
Disposals	-	*(14,835)*			-
At 31 December 2009	-	**27,191**	**60,278**	**121,036**	**223,340**
Net Book Value:					
At 31 December 2009	**827,600**		**875**	**3,052**	**831,527**
At 1st January 2009	*827,600*	*4,944*	*7,121*	*7,783*	*847,448*

8. LOANS

	Y/E 31/12/2009	*Y/E 31/12/2008*
	£	*£*
The Britland Charitable Trust	**90,000**	*90,000*
The Charity Bank	**42,732**	*50,974*
Total loans	**132,732**	*140,974*
Loan instalments due within one year	**(11,000)**	*(11,000)*
Loans due between two and five years	**121,732**	*129,974*

The loan from The Britland Charitable Trust is unsecured, non interest bearing and has no fixed repayment date.
The loan from The Charity Bank bears interest at 6% and is repaid by equal monthly instalments over the next four years. It is secured upon the property owned by the charitable company.

9. UNRESTRICTED FUNDS

	Opening Balance	Incoming	Outgoings	Transfers	Closing Balance
	£	£	£	£	£
General Fund					
Income fund	82,144	190,909	(338,896)	70,000	**4,157**
Rehabilitation Home Capital Fund	690,481				**690,481**
	772,625	190,909	(338,896)	70,000	**694,638**
Designated Funds:					
Operational Reserve	*250,000*			(60,000)	**190,000**
Wandsworth Programme	*25,000*				**25,000**
Prison Expansion	*20,000*			(10,000)	**10,000**
Repairs/Dilapidations planned	*15,000*				**15,000**
Move-On Fund for Residents	*15,000*				**15,000**
	325,000			(70,000)	**255,000**
Total	*1,097,625*	190,909	(338,896)		**949,638**

Name of Unrestricted Fund	Purpose of Fund
Rehabilitation Home Capital Fund	Income invested in the charity's residential rehabilitation home
Operational Reserve	This provides a reserve of 9 months of salary costs
Wandsworth Programme	Monies assigned to launch the prison programme into a Wandsworth prison
Prison Expansion	Monies assigned to launch the prison programme into further prisons.
Repairs/Dilapidations Reserve	To fund planned major maintenance to the 3 properties used by the charity
Move-On Fund for Residents	Funds assigned to support graduates of rehabilitation to integrate into society

10. RESTRICTED FUNDS

	Opening Balance	Incoming	Outgoings	Transfers	Closing Balance
	£	£	£	£	£
Wandsworth prison	*5,566*		(5,566)		
A New Direction	*34,319*	87,965	(99,346)		**22,939**
Move-On Fund	*10,000*	4,182	(11,370)		**2,812**
	49,885	92,147	(116,282)		**25,751**

The restricted funds represent income funds expendable at the discretion of the trustees in furtherance of the charity's pursuits in accordance with the conditions imposed. The purpose of each fund is set out below.

Name of Restricted Fund	Purpose of Fund
Wandsworth prison	For the Prison Programme.
A New Direction	For the Prison Programme in any prison.
Move-On Fund	To provide funds for maintenance and equipment for the move-on house.

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Restricted Funds	Y/E 31/12/2009
	£	£	£
Tangible fixed assets	831,527	-	**831,527**
Cash at bank	257,156	25,751	**282,907**
Other net current liabilities	(17,313)	-	**(17,313)**
Long term liabilities	(121,732)	-	**(121,732)**
	949,638	25,751	**975,389**

12. GRANTS RECEIVED

The following grants of £5,000 and above were received from companies and charitable trusts during the year:

CHK Charities	5,000	
Lloyds TSB Foundation	10,000	
Trusthouse Foundation	12,300	
Maurice & Hilda Laing Charitable Trust	5,000	
The AB Charitable Trust	5,000	
Lankelly Chase Trust	15,000	
The Joseph Rank Trust	15,000	
The Henry Smith Trust	15,000	
		82,300
Grants below £5,000 and donations from individuals and churches		134,298
Total grants, donations and other similar income received through fundraising		216,598

13. RELATED PARTY TRANSACTIONS

During the year The Nehemiah Project received the continuing support of a loan from the Britland Trust a related party to Mr J.M.P Colman.

The charitable company also paid £950 to Wellers Solicitors, a practice connected to director Mr G Topping.

THE NEHEMIAH PROJECT
EXPENDITURE DETAIL
FOR THE YEAR ENDED 31ST DECEMBER 2009

	Care		Prison		FR	Support	Governance	Total	*Total*
	U	R	U	R		Care			*2008*
	£	£	£	£	£	£	£	£	*£*
Fundraising events					8,762			8,762	7,356
Fundraising office materials					8,286			8,286	12,254
Office Costs						2,702		2,702	3,566
Re-Hab Programme Costs	1,862		1,475			313		3,650	8,137
Wages inc NIC - from red books	81,602		49,864	104,912	4,388	12,336		253,101	298,409
Staff expenses/gifts etc	2,784		240			255		3,278	4,248
Severance payment						30,000		30,000	
Rates - general & water	4,513							4,513	4,126
Rent	142		543			71		756	467
Light and heat	12,038							12,038	9,281
Motor expenses	3,678		632			632		4,942	9,116
Travel	1,118		136			581		1,835	5,290
Printing, postage and stationery	2,670		1,309			1,450		5,429	5,799
Telephone						4,897		4,897	6,596
Advertising						4,635		4,635	3,876
New website costs									13,601
Professional fees	2,737		11,784			1,311		15,832	1,677
Programme rights and consultancy	5,000		5,000			12,500		22,500	
Audit							4,830	4,830	4,935
Auditors other fees							1,984	1,984	1,892
Equipment hire	158							158	2,411
Repairs and renewals	8,387	11,370	915			909		21,581	35,326
Computer expenses	653		335			849		1,837	2,109
Cleaning	2,310					7		2,318	1,981
Bank charges						165		165	62
Loan interest paid						2,796		2,796	3,357
Depreciation						15,922		15,922	33,453
Subscriptions	466		134			162		761	1,587
Training costs			825					825	1,050
Insurance	4,636		2,318			2,318	1,290	10,561	11,060
Life insurance									2,500
Food	3,484		50			369		3,904	9,506
Returned donation									7,500
Sundry	917		536			35		1,488	1,288
Sundry- petty cash	656					600		1,256	(180)
Profit on sale of motor vehicle						(7,500)		(7,500)	
Residents' needs etc	4,470		403			263		5,136	19,464
	144,282	11,370	76,499	104,912	21,435	88,577	8,104	455,178	*533,099*