



# The Nehemiah Project



## Annual Report and Accounts

1 January - 31 December 2011

**THE NEHEMIAH PROJECT**  
**ANNUAL REPORT AND ACCOUNTS**

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Contents

Trustees' Report	1-5
Statement of Trustees' Responsibilities	6
Independent Auditor's Report	7-8
Financial Statements and Related Notes	9-13

## THE NEHEMIAH PROJECT

### TRUSTEES' REPORT

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#### 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, Epworth House, 25 City Road, London EC1Y 1AR  
**Bankers:** NatWest Bank plc, 145 Clapham High Street, London SW4 7SN  
**Solicitors:** Cooke Matheson, part of Wellers Law Group LLP, 7/8 Gray's Inn Square, Gray's Inn, London, WC1R5JQ

#### 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) (ended 24/02/2011)	Mr A. T. R. Nell (from 24/02/11)
Mrs P. J. Parker (ended 01/12/2011)	Mrs K. P. Hunter Johnston (from 01/12/2011)

#### Management Committee

Mrs K. P. Hunter Johnston: CEO from 2009 – October 2011  
 Dr J. Patience: CEO from November 2011

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing Document

The Nehemiah Project is a charitable company limited by guarantee and governed by its Memorandum as amended and adopted by special resolution in 2009 and Articles of Association dated 27 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 information events to keep up-to-date. New trustees receive all relevant information relating to the charity, and undergo a thorough induction covering decision making processes, key employees and future plans and objectives.

##### Organisation Structure

The trustees meet quarterly through the year and ad hoc as events dictate. They receive quarterly financial reports as well as regular 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, including finance, HR and operations, is the responsibility of the CEO. He/she is supported by the other members of the management committee, who meet monthly, and who take responsibility for the assets of the charity, the supported housing and prison programmes and fundraising.

##### Risks

The management committee review the charity's main risks on a regular basis. They are responsible for overseeing the implementation of any changes to procedures, training or other actions to mitigate the risks the charity faces. The Risk register is reviewed by the trustees quarterly. This was last reviewed in December 2011; forty-three

different areas are reviewed.

Of these, five were considered high risk and appropriate action taken to minimise these risks e.g.

- The implementation of additional training of staff to achieve NVQ3 in Health & Social Care.
- Active recruitment of new board members to widen expertise.
- Actions in improve financial monitoring particularly in regard to cash flow.

### **Related Parties**

Two of the charity's move-on homes, The Chase, and Pountney Rd are owned by Sanctuary Housing, with the contract managed by The Nehemiah Project. The provision of these properties on a peppercorn rent has been a valuable asset and has enabled the charity to support many more vulnerable adults recovering from drug/alcohol addiction. However, we are currently in negotiations with Sanctuary about changes to this arrangement. It is likely that our property costs will increase as a result of this.

### **OBJECTIVES AND ACTIVITIES**

The Nehemiah Project is a registered charity working in the South East of England with men with drug and alcohol addictions, most of whom are either prisoners or ex-offenders.

Nehemiah has over 19 years experience working alongside people with addictions, having started out by running a residential rehab in South London for many years. The charity's work has now evolved into two strands:

1. A prison programme, 'A New Direction', which is based on Cognitive Behavioural approaches to address the psychological roots of addictive and criminal behaviour patterns
2. Our Supported Housing Project which provides a structured environment with education and further support for men coming out of prison or rehab

We ensure that every man has a tailored programme of support, with progress regularly monitored by their key worker. We have also built strong relationships with the prison service and drug and alcohol teams to ensure clients in need can be easily referred to our programme.

The short term aims are for the men to re-enter society:

- addiction-free
- with well-practised tools to resist relapse
- with a practical life plan of objectives and strategies
- with a significantly reduced likelihood of reoffending

And the longer-term aims of the programme are:

- firstly, on a beneficiary level, to enable individuals to break free from addiction so that they can rebuild their integrity, rebuild relationships with family and friends, get back into employment or education, and ultimately play a positive role in the community.
- secondly, on a societal level, to reduce reoffending, encourage further education, and strengthen family units.

### **'A New Direction' Prison Programme**

Our prison programme 'A New Direction' is a full time intensive six-month course delivered within the prison. It is based around cognitive behavioural therapy and is designed to enhance rehabilitation and reintegration. The programme enables each participant to gain insight into their thoughts and feelings. This occurs through personal daily journaling, one to one support and group work, where the past, present and future are reflected upon. During the 6-month course we see men dramatically change their lives. The men build trusting relationships with each other and the staff team, so that deeply ingrained patterns of thinking and behaviour can be challenged. New communication skills are learned that will influence their futures and their day-to-day interactions within the prison. As a group they model change through interaction and develop improved reading, writing, and communication skills. Together they acquire living skills and relapse-prevention tools needed to maintain abstinence on release. Clients are helped to develop meaningful life goals and objectives for the present and the future.

An independent evaluation of the prison programme showed that prisoners found that the programme helped them to understand addiction in their daily lives and that the programme guided their reflection and provided them with tools to address their addiction. The author concluded that 'the support provided plays an important part in the process of desistance'.

Participants who have graduated from the course are encouraged to become course helpers, using their experiences for the benefit of those who need support. On leaving prison, they are also encouraged to join the Nehemiah Supported Housing Programme.

### **Supported Housing**

The transfer from custody to community is a critical time when positive changes can either be cemented or lost. Men are often homeless and without money, employment or family support. There are numerous opportunities for them to slip back into previous patterns of crime and drug-use if they are not offered appropriate advice and support. On release from prison, and having completed our rehabilitation programme 'A New Direction' men are referred or self refer to Nehemiah's Supported Housing Programme (SHP) in Streatham.

Our residential programme bridges the gap between release and reintegration into society by providing a structured and supportive environment for the men as they learn to sustain their new lifestyles, and to become independent and self-sufficient. The SHP is run at our purpose-renovated house in Streatham, with capacity for 8 men in high-standard accommodation. Residents join the SHP for 12 weeks, during which time they receive practical support and encouragement to find training or employment, as well as continuing to receive group support and individual key working to help them establish new foundations, through individually tailored support. .

The SHP continues the process begun inside prison of turning around residents' thinking, relationships and self-image. The residents receive support in rebuilding their lives, reconnecting where possible with families and finding volunteering, educational and work opportunities. In their time at the house we encourage men to acquire necessary life skills, such as, communication, decision making, problem solving and social interaction. Each man moves on having set new goals, and with hope, for the future.

### **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. In 2012, the charity intends to develop its volunteer base. Volunteers will need to be managed and provided with training to a high level and so it is hoped that funding will be found for a Volunteer Manager.

## 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

- The charity was notified in December 2010 that 'A New Direction' would be terminated in HMP Wandsworth on 18 February 2011, as part of the reorganisation and reclassification of the prison as a remand and short sentence prison. 'A New Direction' was relocated shortly afterwards to HMP Kingston, in Portsmouth and the first course started in August 2011.
- The charity now runs its Supported Housing Programme in three houses (one in Streatham and two in Clapham). The total number of possible residents is now eighteen. In 2011, 32 clients have been supported. Of these, 84% had been released from prison within five days of joining us. For those completing the 12-week programme, **over 80% successfully moved on**. All the men who moved on positively were in education, employment or voluntary work, and were drug, alcohol and crime free. None of them had reoffended.
- During the year we have built on the charity's existing links with local authorities so as to increase the number of referrals to our houses and to secure the requisite funding.
- Fundraising has now been brought back in-house with a small dedicated team and volunteers.
- The charity continues to be grateful to its supporters for their commitment to its work. This support has helped to make real and lasting changes to the lives of many struggling with substance misuse both in prison and in the community. As a result we have helped alter the lives of our clients as well as the lives of their families.

## PLANS FOR THE FUTURE

- **To develop an 'End to End' service** from prison to the community. This involves beginning our relationship with some men well before their release date through our 'A New Direction' Prison Programme. On completion of the programme we seek to maintain contact through mentoring support where possible. This would involve supporting men through the rest of their time in prison, including their time at a 'Category D' prison, until they are released. We then offer them a place in our Supported Housing Programme.
- **To expand our prison work based on the review of our prison programme** by staff at the University of Portsmouth. This will consider the impact that our programme has had on changes to past thinking, on present actions and on future equipping. We would like to work with the prison and NOMS to make this a sustainable programme deliverable in other prisons.
- **To enhance the pathways within and beyond our housing programme.** This will be based on and informed by a local evaluation. This will include enhancing the support for families within the project and encouraging local support groups to better link with the project. We also aim to ensure greater support on leaving our programmes particularly in terms of securing work and housing.

- **To broaden our income base.** To increase the capacity of our fundraising team through the use of volunteers and paid staff. To explore potential contractual opportunities to bid with other partners for the provision of services as long as these remain within our core objectives.
- **To increase the training provided internally to staff.** This is to cover all existing policies and procedures in addition to enhancing coaching and motivational skills.
- **To improve links with strategic and local partnerships.** Further work will be done to improve links with local authorities, referring agencies and other national organisations with whom the charity might be able to build partnerships for the future.
- **To explore social enterprise and social finance.** This would be to create work and training opportunities for men engaged in the project.

## **FINANCIAL REVIEW**

The charity had a total income of £358,719 in 2011. This represents an increase in income from 2010 of £128,058. There was still a small deficit, in 2011, of £45,717 and the main reason for this was the increase in expenditure of £25,000, and an unresolved dispute with Lambeth Borough Council in respect of Housing Benefits. As can be seen from the accounts, the deficit in 2011 was reduced from £150,715 to £45,717, and the Trustees confidently expect to be able to eradicate the deficit all together in 2012.

### **Reserves Policy**

The trustees aim to retain reserves of approximately equivalent to 6 months of salary costs. The level set recognises salaries as the major area of expenditure and takes 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.

At the year end the charity had dipped below the level that the trustees aim to hold in reserves. It is hoped that the reserve levels will have recovered to their desired level by 31 December 2012.

The charity ended the year with £22,629 of restricted funds and £756,329 of unrestricted funds. Of these the charity has £135,800 designated for the necessary reserves, including an operational reserve to provide 6 months of estimated salary costs. However, £712,806 of unrestricted funds are invested in the charity's rehabilitation home.

The trustees are confident that given the freehold value of the charity's home, 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 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 9/7 2012 and signed on its behalf.



**Mr. J. M. P. Colman**  
**Chairman**

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF THE NEHEMIAH PROJECT**

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We have audited the financial statements of The Nehemiah Project for the year ended 31<sup>st</sup> December 2011 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR**

As explained more fully in the Trustees' Responsibilities Statement set out on page 6, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **SCOPE OF THE AUDIT OF THE FIANCIAL STATEMENTS**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **OPINION ON FINANCIAL STATEMENTS**

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 December 2011, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

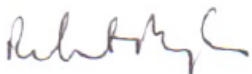
**INDEPENDENT AUDITORS' REPORT TO  
THE NEHEMIAH PROJECT (CONTINUED)**

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records, or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Robert Maples  
Begbies Chartered Accountants and Registered Auditor  
Epworth House  
25 City Road  
London EC1Y 1AR

Date: 15/8/12

## STATEMENT OF FINANCIAL ACTIVITIES

(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31ST DECEMBER 2011

	Notes	Unrestricted Fund £	Restricted Funds £	Y/E 31/12/2011 £	Y/E 31/12/2010 £
<b>Incoming resources</b>					
Grants, donations and other similar income received through fundraising		154,804	104,848	<b>259,652</b>	216,598
Legacies		1,408		<b>1,408</b>	3,000
Income support, residents' support and housing benefit		74,387		<b>74,387</b>	29,920
<i>Activities to generate funds to further Project's objects:</i>					
Fund raising and publicity		23,164		<b>23,164</b>	7,505
Bank interest received		107		<b>107</b>	337
<b>Total incoming resources</b>		<b>253,871</b>	<b>104,848</b>	<b>358,719</b>	<b>230,661</b>
<b>Resources expended</b>					
Costs of generating funds:					
Costs of generating voluntary income	3	(42,879)		<b>(42,879)</b>	(34,775)
Costs of operating fundraising events	3	(7,352)		<b>(7,352)</b>	(2,746)
Charitable expenditure:					
Supported housing programme	2	(144,886)	(56,257)	<b>(201,143)</b>	(335,978)
Prison programme	2	(77,839)	(66,126)	<b>(143,965)</b>	
Governance costs	4	(9,096)		<b>(9,096)</b>	(7,876)
<b>Total resources expended</b>		<b>(282,053)</b>	<b>(122,383)</b>	<b>(404,436)</b>	<b>(381,376)</b>
<b>Net income/(expenditure) for the year</b>		<b>(28,182)</b>	<b>(17,534)</b>	<b>(45,717)</b>	<b>(150,715)</b>
<b>Net movement in funds</b>		<b>(28,182)</b>	<b>(17,534)</b>	<b>(45,717)</b>	<b>(150,715)</b>
<b>Balance brought forward</b>		<b>784,511</b>	<b>40,163</b>	<b>824,674</b>	<b>975,389</b>
<b>Balance carried forward</b>	9	<b>756,329</b>	<b>22,629</b>	<b>778,957</b>	<b>824,674</b>

Company number: 3255850


**THE NEHEMIAH PROJECT**  
**BALANCE SHEET**  
**AS AT 31ST DECEMBER 2011**

**10**

	Notes	Y/E 31/12/2011 £	Y/E 31/12/2010 £
<b>Fixed assets</b>			
Tangible fixed assets	7	834,904	828,763
<b>Current assets</b>			
Other debtors			660
Prepayments and accrued income		8,001	62,280
Cash at bank and in hand		73,970	77,048
		<u>81,971</u>	<u>139,988</u>
<b>Creditors - amounts falling due less than one year:</b>			
Loan instalments	8	(11,000)	(11,000)
Other creditors		(23,114)	(20,057)
		<u>(34,114)</u>	<u>(31,057)</u>
<b>Net current assets</b>		<u>47,857</u>	<u>108,931</u>
<b>Total assets less current liabilities</b>		<u>882,761</u>	<u>937,694</u>
<b>Creditors - amounts falling due between two and five years:</b>			
Loans	8	(103,804)	(113,020)
<b>Net assets</b>		<u>778,957</u>	<u>824,674</u>
<b>Represented by:</b>			
Restricted Funds	10	22,629	40,163
Unrestricted Funds	9	756,329	784,511
<b>Accumulated income funds</b>		<u>778,957</u>	<u>824,674</u>

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.

These accounts were approved by the directors on 9 July 2012 and signed on their behalf.

  
 Mr.J.M.P Colman  
 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, legacies, grants etc. are accounted for when due to the charity, where applicable, with their associated tax recoverable element. No income is recorded net of any expenses except where these are beyond the control or knowledge of the trustees. The charity has been donated the use of one of the residential homes by Adullam Homes. Adullam rent the property from its owners on a peppercorn rent. Due to the difficulties in valuation of this donation in kind, no amounts included in the accounts for the property other than the running costs.

**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.

The charity is not VAT registered and all irrecoverable VAT is included in the category to which the cost relates.

**Stock**

Stock reflects unused fundraising materials held at the year end.

**2. CHARITABLE EXPENDITURE**

Analysed by activity

	Unrestricted Funds £	Restricted Funds £	Support Costs £	Y/E 31/12/2011 £	Y/E 31/12/2010 £
Supported housing programme	93,997	56,257	50,889	201,143	146,917
Prison programme	26,540	66,126	51,299	143,965	189,062
	120,537	122,383	102,188	345,108	335,978

**3. FUNDRAISING AND PUBLICITY etc**

	Unrestricted Funds £	Restricted Funds £	Y/E 31/12/2011 £	Y/E 31/12/2010 £
Staff costs	17,926		17,926	8,842
Cost of running events	7,352		7,352	2,746
Support costs	24,954		24,954	25,933
	50,232	-	50,232	37,522

**4. SUPPORT COSTS**

	Governance	Charitable Expenditure £	Fundraising Costs £	Y/E 31/12/2011 £	Y/E 31/12/2010 £
Auditors remuneration - audit work	4,113			4,113	4,113
Auditors remuneration - non-audit work	8,943			8,943	8,058
Advertising		5,236		5,236	2,300
Legal, professional and consultancy costs	92	8,631	20,500	29,224	19,858
Staff costs		58,096		58,096	42,273
General expenses	(4,052)	30,190	4,141	30,278	28,719
Bank charges and fees		36	313	349	395
	9,096	102,188	24,954	136,238	105,715

**THE NEHEMIAH PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2011**

12

5. TOTAL RESOURCES EXPENDED	Staff costs	Depreciation	Other costs	Y/E 31/12/2011	Y/E 31/12/2010
	£	£	£	£	£
Supported housing programme	105,730		44,523	150,253	112,474
Prison programme	89,925		2,741	92,666	156,994
Fundraising and publicity etc	17,926		32,306	50,232	37,522
Support & governance costs	58,096	4,384	39,709	102,188	74,387
	<u>271,676</u>	<u>4,384</u>	<u>119,279</u>	<u>395,340</u>	<u>381,376</u>

6. STAFF COSTS	Y/E 31/12/2011	Y/E 31/12/2010
	£	£
Salaries	247,277	259,145
	<u>247,277</u>	<u>259,145</u>

During the year no employee earned over £60,000 p.a

No trustees received payments during the year, however this does not include payments made during the employment of a member of staff who later became a trustee. The average monthly number of employees, including directors, was 10 (2010: 10)

On average three staff worked on the prison programme, four on the residential programme and three in fundraising and administration.

National insurance of £24,399 was paid during the year (2010: £23,199).

7. TANGIBLE FIXED ASSETS	Freehold Property £	Motor Vehicles £	Computer Equipment £	Furniture & Fittings £	Total £
<b>Cost:</b>					
At 1st January 2011	827,600	10,574	31,513	124,088	993,775
Additions		7,190		3,336	10,526
Disposals	-	(10,574)			(10,574)
<b>At 31 December 2011</b>	<b>827,600</b>	<b>7,190</b>	<b>31,513</b>	<b>127,424</b>	<b>993,727</b>
<b>Depreciation:</b>					
At 1st January 2011		10,574	31,513	122,925	165,012
Charge for the period		2,397		1,988	4,384
Disposals	-	(10,574)			(10,574)
<b>At 31 December 2011</b>	<b>-</b>	<b>2,397</b>	<b>31,513</b>	<b>124,913</b>	<b>158,822</b>
<b>Net Book Value:</b>					
<b>At 31 December 2011</b>	<b>827,600</b>	<b>4,793</b>		<b>2,511</b>	<b>834,904</b>
At 1st January 2011	827,600			1,163	828,763

8. LOANS	Y/E 31/12/2011	Y/E 31/12/2010
	£	£
The Britland Charitable Trust	90,000	90,000
The Charity Bank	24,804	34,020
<b>Total loans</b>	<b>114,804</b>	<b>124,020</b>
Loan instalments due within one year	(11,000)	(11,000)
Loans due between two and five years	<u>103,804</u>	<u>113,020</u>

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.

**THE NEHEMIAH PROJECT**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2011**

13

<b>9. UNRESTRICTED FUNDS</b>	<i>Opening Balance</i>	<b>Incoming</b>	<b>Outgoings</b>	<b>Transfers</b>	<b>Closing Balance</b>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
<b>General Fund</b>					
Income fund	(35,470)	253,871	(282,053)	(28,625)	<b>(92,278)</b>
Property capital fund	690,481			22,325	<b>712,806</b>
	<u>655,011</u>	<u>253,871</u>	<u>(282,053)</u>	<u>(6,300)</u>	<u><b>620,529</b></u>
<b>Designated Funds:</b>					
Operational reserve	129,500			6,300	<b>135,800</b>
	<u>129,500</u>			<u>6,300</u>	<u><b>135,800</b></u>
<b>Total</b>	<u><b>784,511</b></u>	<u><b>253,871</b></u>	<u><b>(282,053)</b></u>		<u><b>756,329</b></u>

**Name of Unrestricted Fund**

Property capital fund

Operational reserve

**Purpose of Fund**

Income invested in the charity's residential home

This provides a reserve of 6 months of salary costs

<b>10. RESTRICTED FUNDS</b>	<i>Opening Balance</i>	<b>Incoming</b>	<b>Outgoings</b>	<b>Transfers</b>	<b>Closing Balance</b>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Prison programme	38,126	28,000	(66,126)		
Household equipment	660	1,598	(1,195)		<b>1,063</b>
Supported housing programme	1,377	20,500	(21,877)		
Supported housing programme salaries		54,750	(33,184)		<b>21,566</b>
	<u>40,163</u>	<u>104,848</u>	<u>(122,382)</u>		<u><b>22,629</b></u>

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**

Prison programme

Household equipment

Supported housing programme

Supported housing programme salaries

**Purpose of Fund**

For the prison programme.

To fund the purchase of various pieces of household equipment

For funding the costs of operating the supported housing programme

For funding the cost of specific salaries in the supported housing programme

<b>11. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>	<b>General Fund</b>	<b>Restricted Funds</b>	<b>Y/E 31/12/2011</b>
	<i>£</i>	<i>£</i>	<i>£</i>
<b>Tangible fixed assets</b>	834,904	-	<b>834,904</b>
<b>Cash at bank</b>	51,341	22,629	<b>73,970</b>
<b>Other net current liabilities</b>	(26,113)	-	<b>(26,113)</b>
<b>Long term liabilities</b>	(103,804)	-	<b>(103,804)</b>
	<u>756,329</u>	<u>22,629</u>	<u><b>778,957</b></u>

**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	
Garfield Weston Foundation	20,000	
City Bridge Trust	18,750	
Maurice and Hilda Laing Charitable Trust	5,000	
The Tudor Trust	36,000	
The Mercers Company	7,500	
Church Urban Fund	10,000	
The Jerusalem Trust	<u>40,000</u>	
		142,250
Grants below £5,000 and donations from individuals and churches		<u>117,402</u>
Total grants, donations and other similar income received through fundraising		<u><b>259,652</b></u>

**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. A Payment of £92.25 was made to Wellars Law, a business connected with G. Topping, a charity trustee.

**THE NEHEMIAH PROJECT**

14

**EXPENDITURE DETAIL**
**FOR THE YEAR ENDED 31ST DECEMBER 2011**

	Total	Supported Housing		Prison Programme		FR	Support S.Housing	Support Prison	Governance	Total	Total 2010
	£	U £	R £	U £	R £	£	£	£	£	£	£
Fundraising events	7,352					7,352				7,352	2,746
Fundraising office materials	3,331					3,331				3,331	5,831
Agency fees	11,642	11,642								11,642	
Supported housing programme costs	2,332	2,188		144						2,332	932
Wages inc NIC - from red books	271,676	52,046	53,684	23,799	66,126	17,926	29,048	29,048		271,676	259,145
Staff expenses/gifts etc	534						267	267		534	527
Severance payment											13,269
Rates - general & water	3,048	3,048								3,048	3,301
Rent											1,059
Light and heat	10,036	10,036								10,036	8,243
Motor expenses	4,433						2,216	2,216		4,433	3,477
Travel	394			228			197	197	145	766	
Printing, postage and stationery	8,147						4,074	4,074		8,147	9,574
Telephone	7,260						3,630	3,630		7,260	4,453
Advertising & recruitment	5,236						2,618	2,618		5,236	2,300
Professional fees and consultancy	8,631			2,370		20,500	4,316	4,316	92	31,594	28,802
Programme rights and redundancy	(6,845)								(6,845)	(6,845)	
Audit	4,113								4,113	4,113	4,113
Auditors other fees	8,943								8,943	8,943	8,058
Equipment hire											
Repairs and renewals	6,361	3,789	2,573							6,361	5,536
Computer expenses	1,475						737	737		1,475	1,709
Cleaning	802	802								802	1,385
Bank charges	36					313	18	18	33	382	1,194
Loan interest paid		1,822								1,822	2,344
Depreciation	2,245						1,987	2,397		4,384	2,766
Subscriptions	714						357	357		714	151
Training costs	832					810	416	416		1,642	4,687
Insurance	10,260	10,260							1,066	11,326	11,413
Food	899	865							34	899	355
Sundry	1,072						536	536	1,515	2,587	468
Profit on sale of motor vehicle		(2,500)								(2,500)	(6,650)
Residents' needs etc	945						473	473		945	186
	<u>375,903</u>	<u>93,997</u>	<u>56,257</u>	<u>26,540</u>	<u>66,126</u>	<u>50,232</u>	<u>50,889</u>	<u>51,299</u>	<u>9,096</u>	<u>404,436</u>	<u>381,376</u>