CE002093

The Ezra and Nehemiah Trust

Report and Accounts

31 December 2025

The Ezra and Nehemiah Trust
Registered number: CE002093
Report of the Trustees

THE EZRA AND NEHEMIAH TRUST REPORT OF THE TRUSTEES YEAR ENDED 31 DECEMBER 2025

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 permanent camp site in 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: Moira Frew, Quintin Wyvern-Batt (started the year), Esther Peggs, Ben Garton, Kee-Chak Ip, David Gammon (from April 2025), Isaac Hick (from Nov 2025), Jenna Beavan (from Nov 2025), Amanda Rushton (from Nov 2025) and James Clarke (Chair).

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.

We have an agreed 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

This has been a further year of consolidation with existing users returning as well as one or two new ones.

- A Shrewsbury based SEMH School
- A Bolton school Year 6 Residential
- The Christian Caravan and Camping Fellowship
- Local schools for a year 6 transition day
- A local church youth group weekend
- Various local schools end of year treat trips
- A local Church Away Weekend
- A Welsh-wide children's charity staff away day
- A Welsh wide evangelical youth camp
- A youth organisation from North Wales
- A Runcorn based children's charity
- Youth organisation from Bolton with partners from across the NW of England.
- A home-schooling organisation
- A Youth group from Llanfair Caereinion
- A few smaller private family parties and gatherings

We estimate that around 1000 individuals came through camp in 2025. We note that bookings have increased this year with more local bookings. We are confident that this continue to grow significantly in 2026.

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. This has involved installing a permanent hot tub and the building of the boat shed to store Kayaks and Canoes securely by the Lake.

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

Management and external relationships
We 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 are thankful for all that has been achieved in this year and are excited about the possibilities of further development and increasing the use of the site in accordance with our aims and objectives.
We are grateful for kind donations from individuals, churches and grant-making bodies which have enabled us to keep operating, 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 will continue 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 14/10/26 and is signed on their behalf by:

James Clarke (Chair)

Accountants' report to the directors of The Ezra and Nehemiah Trust

You consider that the company is exempt from an audit for the year ended 31 December 2025. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Encompass Accounting Limited

Kent Space Suite 2026
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Chatham
Kent
ME5 8UD

14 October 2026

The Ezra and Nehemiah Trust
Profit and Loss Account
for the year ended 31 December 2025

	2025 £	2024 £
Turnover	76,665	41,612
Cost of sales	(26,723)	(10,835)
Gross profit	49,942	30,777
Administrative expenses	(33,451)	(23,849)
Operating profit	16,491	6,928
Interest receivable	405	327
Profit before taxation	16,896	7,255
Tax on profit	-	-
Profit for the financial year	16,896	7,255

The Ezra and Nehemiah Trust
Registered number: CE002093
Balance Sheet
as at 31 December 2025

	Notes		2025		2024
			£		£
Fixed assets					
Tangible assets	2		73,917		73,917
Current assets					
Cash at bank and in hand		42,687		24,668	
Creditors: amounts falling due within one year	3	(1,262)		(139)	
Net current assets			41,425		24,529
Net assets			115,342		98,446
Capital and reserves					
Profit and loss account			115,342		98,446
Shareholders' funds			115,342		98,446

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

James Clarke (Chair)
Director
Approved by the board on 14 October 2026

The Ezra and Nehemiah Trust
Notes to the Accounts
for the year ended 31 December 2025

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets
Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments
Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2025	73,917
At 31 December 2025	73,917
Depreciation	
At 31 December 2025	-
Net book value	
At 31 December 2025	73,917
At 31 December 2024	73,917

3 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	683	3
Other creditors	579	136
	1,262	139

The Ezra and Nehemiah Trust
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales	76,665	41,612
Cost of sales	(26,723)	(10,835)
Gross profit	49,942	30,777
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Operating profit	16,491	6,928
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Profit before tax	16,896	7,255

The Ezra and Nehemiah Trust
Detailed profit and loss account
for the year ended 31 December 2025
This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales		
Sales	64,293	38,766
Donations	12,372	2,846
	76,665	41,612
Cost of sales		
Purchases	8,304	1,777
Subcontractor costs	14,220	7,000
Other direct costs	4,199	2,058
	26,723	10,835
Administrative expenses		
Employee costs:		
Bonuses	120	-
Staff training and welfare	710	154
Travel and subsistence	571	463
Motor expenses	618	239
	2,019	856
Premises costs:		
Rent	6,000	5,500
Rates	1,110	914
Light and heat	5,487	3,635
Cleaning	24	26
Premises Costs - Site Development	3,569	5,938
	16,190	16,013
General administrative expenses:		
Telephone and internet	305	209
Stationery and printing	38	-
Bank charges	1	-
Insurance	3,339	3,325
Equipment expensed	52	-
Gifts	193	-
Equipment hire	416	-
Website	-	158
Software	554	-
Repairs and maintenance	9,848	2,720
Sundry expenses	-	556
	14,746	6,968
Legal and professional costs:		
Accountancy fees	496	-
Advertising and PR	-	12
	496	12
	33,451	23,849