

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 July 2025  
for  
Hope for the Nations Childrens Charity

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for the Year Ended 31 July 2025

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Report of the Trustees  
for the Year Ended 31 July 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Hope for The Nations is a non-governmental, non-political organisation created as a charitable legal entity in 2002. The Memorandum of Association defines the charity's 'Objects' as being:

"To relieve poverty and advance education with a Christian ethos by the provision of funds, equipment, training, and personnel, particularly but not exclusively to those persons living in Africa".

Whilst Hope For The Nations carries out some disaster relief work, it considers that the best method of meeting its objectives is through long term investment in the lives of individual orphans and widows by sponsorship, establishing children's homes, feeding programmes, education, encouraging self-sufficiency through developing micro enterprises, and by providing a source of clean water, and providing humanitarian aid. It partners in coalition with others with similar objectives, in order to maximise the value to beneficiary groups.

**Grantmaking**

Following requests received for grants, the Chief Executive Officer is able to agree grants of up to £5,000. For any amount in excess of £5,000, the approval of the Board of Trustees is required.

Report of the Trustees  
for the Year Ended 31 July 2025

**ACHIEVEMENTS AND PERFORMANCE**

**Financial**

The charity's income experienced a decline compared to the previous year, totalling £63,802 for 2024/25, down from £74,630 in 2023/24. Meanwhile, the charity's expenditure also reduced, amounting to £35,769 compared to £56,568 in the previous year. This resulted in a surplus of £28,033 compared with the previous year's surplus of £18,062.

This year saw significant changes in the running and oversight of the charity. On 31 December 2024 Les Dennis stepped down as CEO as did Jackie Dennis as the secretary. At the same time Iain Harvey-Smith resigned as a trustee on 31 December 2024 followed by Yeye Ikenna on 31 March 2025, though Les Saunders was appointed as a trustee on 1 April 2025.

Les Saunders visits Kenya once or twice a year in the same areas that the charity has operated for many years and knows most of the people that we have been working with. He brings a huge amount of experience which we believe will be invaluable for the charity.

As a result, the charity has had to regroup. A number of the Kenya projects have been put largely on hold pending a more detailed review as well as visits by the trustees.

Kwattswap and the Malawi projects are also on hold, requiring input from Les Dennis to progress things. The plan is to use the funds for solar projects. £2,723 was invested earlier in the year on developing the Kwattswap website.

The following projects have continued:

Kenya Education: This is an area that we continue to support, really appreciating that it makes such a difference to the children. £2,264 was given in September 2024 and £5,488 in January 2025.

Bungoma: £1,029 was paid in May 2025 for the school for fencing, classroom furniture and the toilet block. We are in contact with Patrick Siabuta regarding additional work there.

Mukwa: Funds are being put aside to be used for future solar projects.

India, Eswatini and Romania continue to be supported.

**FINANCIAL REVIEW**

**Reserves policy**

Whilst the trustees consider that a general fund balance of £5,000 is desired, to ensure that support costs are covered for at least 3 months in advance, we have recognised that there may be times when this will need to be flexible, due to particular financial pressures at particular times.

At the end of this financial year the level of reserves had increased to £162,101 (2024: £134,068) and available funds, i.e. those excluding fixed assets and restricted funds, stood at £130,865 (2024: £118,255).

**Investment policy and objectives**

Under the Memorandum and Articles of Association, the Charity has the power to make investments as the trustees see fit. The trustees consider any investments on an individual basis, and are duty bound to seek appropriate professional advice before reaching any decision. At the year end the Charity had no invested funds.

**Volunteers and Supporters**

The charity is very grateful to all those who gave so generously of their time, talents and money, both here in the UK, and in Africa. It has only been able to achieve all that it has because of such generosity.

Report of the Trustees  
for the Year Ended 31 July 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is charitable company limited by guarantee, incorporated on 7 May 2002 and registered as a charity on 23 July 2003.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Management Committee. The Trustees are responsible for the administration and investment policy of the Scheme. Trustees are appointed in accordance with the Articles of Association of the Charitable Company.

Organisational structure

The Board of Trustees, which consists of the three directors, seeks to meet four times a year to review and monitor the work and management of the Charity. This body also approves annual budgets and scrutinises policy decisions.

Wider network

Hope for the Nations Children's Charity seeks and encourages partnership with others, to enhance the work of the Charity. Our coalition partnerships include Hope for the Nations (Canada, Malawi, Romania, Eswatini), Elim (U.K), Ahava Ministries, Gulugufe and Ignite Hubs International as well as with church groupings both here and abroad.

Risk management

The Trustees have a duty to identify and review the risks to which Hope for The Nations Children's Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees actively review the major risks that the Charity faces on a regular basis. The trustees believe that they have the systems in place to mitigate these risks. This includes matters of health and safety, whereby the Health and Safety matters will be discussed by the board on occasion.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04432345 (England and Wales)

Registered Charity number

1098715

Registered office

71-73, Mayors Walk  
Peterborough  
Cambridgeshire  
PE3 6EX

Trustees

W R Symons  
I C Harvey-Smith (resigned 31.12.24)  
K A Grover  
Y O Ikenna (resigned 31.3.25)  
L M Saunders (appointed 1.4.25)

Report of the Trustees  
for the Year Ended 31 July 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

A J Bennewith

FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA

Upper Ground Floor

18 Farnham Road

Guildford

Surrey

GU1 4XA

Chief Executive

L Dennis (resigned 31.12.24)

Company Secretary

Mrs J Dennis (resigned 31.12.24)

Bankers

National Westminster Bank plc

P O Box 15

Cathedral Square

Peterborough

Cambridgeshire

PE1 1HW

Approved by order of the board of trustees on 25 March 2026 and signed on its behalf by:

K A Grover - Trustee

Independent Examiner's Report to the Trustees of  
Hope for the Nations Childrens Charity

Independent examiner's report to the trustees of Hope for the Nations Childrens Charity ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

.....  
  
A J Bennewith  
FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA  
Upper Ground Floor  
18 Farnham Road  
Guildford  
Surrey  
GU1 4XA

31 March 2026

Statement of Financial Activities  
for the Year Ended 31 July 2025

	Notes	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,526	28,195	63,721	74,556
Investment income	3	81	-	81	74
Total		<u>35,607</u>	<u>28,195</u>	<u>63,802</u>	<u>74,630</u>
EXPENDITURE ON					
Raising funds	4	478	545	1,023	783
Charitable activities	5				
Overseas support and project costs		5,387	29,359	34,746	55,785
Total		<u>5,865</u>	<u>29,904</u>	<u>35,769</u>	<u>56,568</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	13	29,742 (17,720)	(1,709) 17,720	28,033 -	18,062 -
Net movement in funds		12,022	16,011	28,033	18,062
RECONCILIATION OF FUNDS					
Total funds brought forward		118,843	15,225	134,068	116,006
TOTAL FUNDS CARRIED FORWARD		<u>130,865</u>	<u>31,236</u>	<u>162,101</u>	<u>134,068</u>

The notes form part of these financial statements

Balance Sheet  
31 July 2025

	Notes	Unrestricted funds £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	10	-	-	-	588
CURRENT ASSETS					
Debtors	11	116,108	256	116,364	104,962
Cash at bank		15,957	30,980	46,937	29,839
		<u>132,065</u>	<u>31,236</u>	<u>163,301</u>	<u>134,801</u>
CREDITORS					
Amounts falling due within one year	12	(1,200)	-	(1,200)	(1,321)
NET CURRENT ASSETS		<u>130,865</u>	<u>31,236</u>	<u>162,101</u>	<u>133,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>130,865</u>	<u>31,236</u>	<u>162,101</u>	<u>134,068</u>
NET ASSETS		<u>130,865</u>	<u>31,236</u>	<u>162,101</u>	<u>134,068</u>
FUNDS	13				
Unrestricted funds				130,865	118,843
Restricted funds				31,236	15,225
TOTAL FUNDS				<u>162,101</u>	<u>134,068</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued

31 July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2026 and were signed on its behalf by:

K A Grover - Trustee

Notes to the Financial Statements  
for the Year Ended 31 July 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      -    10% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

2.	DONATIONS AND LEGACIES		31.7.25	31.7.24
			£	£
	Donations		60,356	70,402
	Gift aid		3,365	4,154
			<u>63,721</u>	<u>74,556</u>
3.	INVESTMENT INCOME		31.7.25	31.7.24
			£	£
	Deposit account interest		81	74
			<u>81</u>	<u>74</u>
4.	RAISING FUNDS			
	Raising donations and legacies		31.7.25	31.7.24
			£	£
	Fundraising and publicity		1,023	783
			<u>1,023</u>	<u>783</u>
5.	CHARITABLE ACTIVITIES COSTS			
		Direct	Support	
		Costs	costs (see	Totals
		£	£	£
	Overseas support and project costs	26,523	8,223	34,746
		<u>26,523</u>	<u>8,223</u>	<u>34,746</u>
6.	SUPPORT COSTS			
		Management	Governance	Totals
		£	costs	£
	Overseas support and project costs	5,953	£	£
		<u>5,953</u>	2,270	8,223
		<u>5,953</u>	<u>2,270</u>	<u>8,223</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	31.7.25 Overseas support and project costs £	31.7.24  Total activities £
Rates and water	1,000	2,400
Telephone	-	131
Postage and stationery	-	702
Sundries	96	72
Motor and travel	-	4,370
Loss on disposal -fixed assets	588	-
IT and computer costs	950	810
Branding costs	2,723	2,800
Depreciation of tangible and heritage assets	-	65
Interest payable and similar charges	596	966
Accountancy fees	2,040	1,440
Trustees' meeting expenses	230	892
	<u>8,223</u>	<u>14,648</u>

7. NET INCOME/(EXPENDITURE)

The net movement in funds is stated after charging the following:

	2025 £	2024 £
Independent Examiner's remuneration	1,200	1,440
Depreciation of tangible fixed assets	-	65
Loss on disposal of fixed assets	588	-

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

8. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year, there were trustee meeting expenses of £230 (2024: £892).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,415	36,141	74,556
Investment income	74	-	74
Total	<u>38,489</u>	<u>36,141</u>	<u>74,630</u>
EXPENDITURE ON			
Raising funds	727	56	783
Charitable activities			
Overseas support and project costs	16,415	39,370	55,785
Total	<u>17,142</u>	<u>39,426</u>	<u>56,568</u>
NET INCOME/(EXPENDITURE)	21,347	(3,285)	18,062
Transfers between funds	<u>(10,074)</u>	<u>10,074</u>	<u>-</u>
Net movement in funds	11,273	6,789	18,062
RECONCILIATION OF FUNDS			
Total funds brought forward	107,570	8,436	116,006
TOTAL FUNDS CARRIED FORWARD	<u><u>118,843</u></u>	<u><u>15,225</u></u>	<u><u>134,068</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

10. TANGIBLE FIXED ASSETS

		Fixtures and fittings £
COST		
At 1 August 2024		1,868
Disposals		(1,868)
		<hr/>
At 31 July 2025		-
		<hr/>
DEPRECIATION		
At 1 August 2024		1,280
Eliminated on disposal		(1,280)
		<hr/>
At 31 July 2025		-
		<hr/>
NET BOOK VALUE		
At 31 July 2025		-
		<hr/>
At 31 July 2024		588
		<hr/>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Gift Aid recoverable	271	235
Amount due from Hftn Shop Ltd	94,819	102,482
Due from Hftn Shop (H & V) Ltd	21,274	2,245
	<hr/>	<hr/>
	116,364	104,962
	<hr/>	<hr/>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Accruals and deferred income	1,200	1,321
	<u>          </u>	<u>          </u>

13. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	Transfers between funds £	At 31.7.25 £
Unrestricted funds				
General fund	10,033	(4,764)	5,420	10,689
HFTN shop- designated	106,565	15,477	(23,140)	98,902
HFTN Shop (H & V) Ltd-designated	2,245	19,029	-	21,274
	<u>118,843</u>	<u>29,742</u>	<u>(17,720)</u>	<u>130,865</u>
Restricted funds				
Soweto School Feeding fund	15	64	502	581
Malawi	2,446	1,566	(155)	3,857
India	453	(3,996)	3,900	357
Bungoma	-	(1,729)	3,300	1,571
Elim-Turkana	-	(1,015)	2,059	1,044
Mukwa	-	(1,051)	3,250	2,199
Romania	113	600	(60)	653
Soweto-New Hope Centre	998	1,943	(470)	2,471
Kenya Education	2,509	(4,415)	2,656	750
Kolongo Widows & School	-	(92)	469	377
Kilowatt Swap	4,738	3,716	(710)	7,744
Ahava	2,930	1,800	(181)	4,549
Gulugufe	523	900	(90)	1,333
Mukwa Widows Solar Project	500	-	3,250	3,750
	<u>15,225</u>	<u>(1,709)</u>	<u>17,720</u>	<u>31,236</u>
TOTAL FUNDS	<u>134,068</u>	<u>28,033</u>	<u>-</u>	<u>162,101</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,101	(5,865)	(4,764)
HFTN shop- designated	15,477	-	15,477
HFTN Shop (H & V) Ltd-designated	19,029	-	19,029
	<hr/>	<hr/>	<hr/>
	35,607	(5,865)	29,742
Restricted funds			
Soweto School Feeding fund	975	(911)	64
Malawi	1,566	-	1,566
India	-	(3,996)	(3,996)
Bungoma	-	(1,729)	(1,729)
Elim-Turkana	210	(1,225)	(1,015)
Mukwa	-	(1,051)	(1,051)
Romania	600	-	600
Soweto-New Hope Centre	11,190	(9,247)	1,943
Kenya Education	3,338	(7,753)	(4,415)
Kolongo Widows & School	520	(612)	(92)
Kilowatt Swap	7,096	(3,380)	3,716
Ahava	1,800	-	1,800
Gulugufe	900	-	900
	<hr/>	<hr/>	<hr/>
	28,195	(29,904)	(1,709)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	63,802	(35,769)	28,033
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Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	Transfers between funds £	At 31.7.24 £
Unrestricted funds				
General fund	22,150	(15,473)	3,356	10,033
HFTN shop- designated	83,691	36,304	(13,430)	106,565
HFTN Shop (H & V) Ltd-designated	1,729	516	-	2,245
	<u>107,570</u>	<u>21,347</u>	<u>(10,074)</u>	<u>118,843</u>
Restricted funds				
Soweto School Feeding fund	127	(2,078)	1,966	15
Malawi	276	2,202	(32)	2,446
India	271	(2,855)	3,037	453
Bungoma	31	(607)	576	-
Elim-Turkana	100	(1,935)	1,835	-
Mukwa	71	(1,177)	1,106	-
OI Kalo	41	(87)	46	-
Romania	92	47	(26)	113
Soweto-New Hope Centre	1,638	(58)	(582)	998
Kenya Education	2,640	(329)	198	2,509
Kolongo Widows & School	111	(530)	419	-
Kilowatt Swap	1,203	3,918	(383)	4,738
Ahava	1,713	449	768	2,930
Gulugufe	122	(245)	646	523
Mukwa Widows Solar Project	-	-	500	500
	<u>8,436</u>	<u>(3,285)</u>	<u>10,074</u>	<u>15,225</u>
<b>TOTAL FUNDS</b>	<u><u>116,006</u></u>	<u><u>18,062</u></u>	<u><u>-</u></u>	<u><u>134,068</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,669	(17,142)	(15,473)
HFTN shop- designated	36,304	-	36,304
HFTN Shop (H & V) Ltd-designated	516	-	516
	<hr/>	<hr/>	<hr/>
	38,489	(17,142)	21,347
Restricted funds			
Soweto School Feeding fund	1,325	(3,403)	(2,078)
Malawi	3,151	(949)	2,202
India	-	(2,855)	(2,855)
Bungoma	-	(607)	(607)
Elim-Turkana	165	(2,100)	(1,935)
Mukwa	-	(1,177)	(1,177)
OI Kalo	813	(900)	(87)
Romania	575	(528)	47
Soweto-New Hope Centre	10,335	(10,393)	(58)
Kenya Education	8,004	(8,333)	(329)
Kolongo Widows & School	440	(970)	(530)
Kilowatt Swap	8,273	(4,355)	3,918
Ahava	2,160	(1,711)	449
Gulugufe	900	(1,145)	(245)
	<hr/>	<hr/>	<hr/>
	36,141	(39,426)	(3,285)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	74,630	(56,568)	18,062
	<hr/>	<hr/>	<hr/>

Unrestricted Funds:

HFTN Shop fund -designated fund for income from the charity shop in Peterborough.

HFTN Shop (H & V) Ltd fund- designated fund for income from the charity shop in Ramsey.

Restricted Funds:

India - People of the Way-Children's Ministry in India.

Malawi- Hope Village Malawi, a project of HFTN Malawi, incorporating Children's Homes, Day Care Centre, Clinic, Community Development, Baby Centre, Famine Relief, Micro Enterprise Projects. Missionary Support funds are also sent here.

Bungoma- Hope Transformation Centre- Community Development Project.

Mukwa- Mukwa Widows Support, Kenya.

OI Kalo- Restricted fund for OI Kalo, Kenya- Village Borehole Project.

Romania- Firm Foundations, Romania- providing medical care to vulnerable children.

Soweto-New Hope Centre- New Hope Centre, Swaziland- orphanage.

Soweto- incorporates Hope and Bright Future School & Baby Feeding Project.

Kolongolo Widows and School- for the support of widows with food supplements and agricultural training and materials and for the support of a feeding programme for children attending Kolongolo School. Both projects are located in Kolongolo, West Kenya.

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

13. MOVEMENT IN FUNDS - continued

Kenya Education- for the funding of secondary and further education for selected vulnerable children from various Hope for the Nations partnered projects in Kenya.

KwattSwap- records the funding received and paid out in respect of the Kilowatt Swap campaign. KwattSwap is a working name for Hope for the Nations in Charity Commission records and is a fundraising tool for the purchase of renewable energy products which are sent to vulnerable people, hospitals and schools in the developing world. We ask people to reduce the amount of dirty energy they use and donate the monetary value of their saving to purchase clean energy kits for those in need.

Ahava- Ahava Ministries - Providing a clinic, health, hygiene and nutrition education, agricultural projects.

Gulugufe-Gulugufe Malawi - Permaculture training and community development.

14. OTHER FINANCIAL COMMITMENTS

Operating lease commitments

The charity has signed a lease relating to shop premises in Peterborough, in respect of Hftn Shop Ltd. At the balance sheet date, the charity had the following future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2025	2024
	£	£
Due within one year	9,600	9,600
Due between one and five years	37,600	38,400
Due after more than five years	-	8,800

15. RELATED PARTY DISCLOSURES

Key management personnel remuneration

No remuneration was paid to key management personnel in either 2024 or 2025.

Related party transactions

One trustee, Will Symons, is also a trustee of Nehemiah Construction. A full provision was made against the debt of £30,000 due from Nehemiah Construction in the 2017 accounts, reduced by repayments totalling £2,000 in subsequent years. The balance of £28,000 outstanding at 31 July 2025 has been gifted to Nehemiah Construction.

L Dennis as CEO until 31 December 2024 is considered to be a related party. During the period he received expenses of £1,000 for Use of Home as Office (2024: £2,400) and a company of which he and his wife are directors, Bright River Ltd, received £423 in fundraising commission payments from the Charity (2024: £36).

Brandgelize Ltd, a company of which Y Ikenna is a director, received payments of £2,363 in respect of branding payments for the period 1 August 2024 to her date of resignation on 31 March 2025 (2024: £2,800).

As disclosed in note 11, Debtors, £94,819 (2024: £102,482) was owed by Hftn Shop Ltd and £21,274 (2024: £2,245) was owed by Hftn Shop (H & V) Ltd. Two of the trustees of the charity, W R Symons and K Grover, are directors of both of these companies.

Detailed Statement of Financial Activities  
for the Year Ended 31 July 2025

	31.7.25 £	31.7.24 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	60,356	70,402
Gift aid	3,365	4,154
	<hr/> 63,721	<hr/> 74,556
Investment income		
Deposit account interest	81	74
	<hr/> 63,802	<hr/> 74,630
<b>EXPENDITURE</b>		
Raising donations and legacies		
Fundraising and publicity	1,023	783
Charitable activities		
Project costs and sponsorship	26,523	41,137
Support costs		
Management		
Rates and water	1,000	2,400
Telephone	-	131
Postage and stationery	-	702
Sundries	96	72
Motor and travel	-	4,370
Loss on disposal -fixed assets	588	-
IT and computer costs	950	810
Branding costs	2,723	2,800
Fixtures and fittings	-	65
Bank interest & charges	596	966
	<hr/> 5,953	<hr/> 12,316
Governance costs		
Accountancy fees	2,040	1,440
Trustees' meeting expenses	230	892
	<hr/> 2,270	<hr/> 2,332
Total resources expended	<hr/> 35,769	<hr/> 56,568
Net income	<hr/> <hr/> 28,033	<hr/> <hr/> 18,062

This page does not form part of the statutory financial statements