

H-PAN (HOPE FOR THE POOR AND NEEDY)
(Company Limited by Guarantee)
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2022

Reference and Administrative Information

Name of Charity: H-PAN (Hope for The Poor and Needy)

Registered Charity Number: 1121950

Company Registration Number: 06324785

Registered Office: 117 Fairfield Street,
M12 6EL

Accountant:

AACSL Accountants Limited
1st Floor North Westgate House,
Harlow,
Essex,
England,
CM20 1YS

Broad of trustees:	Elvis Tabeth	Chairperson
	Zi-Lema-Konko Makengele	Treasurer
	Bisimwa Shauri	Secretary

Bankers: HSBC
2-4 St Ann's Square
Manchester
M2 7HD

H – PAN (HOPE FOR THE POOR AND NEEDY)
Report of the Trustees
For the year ended 31 DECEMBER 2022

H-PAN's aims and objectives

H-PAN is a charitable organisation strongly committed to relieving poverty and suffering, empowering underprivileged individuals and communities, advancing education, promoting social justice and advancing Christian faith. We have a number of working names that best suit our various projects: SOL ICC (Source of Life international Christian Centre) focusses of the advancement of Christian Faith, SOL House provides facilities for the purpose of recreation and other community activities. SOL (Stand Out Loud) works with young people in Drama and film making; SOL Station (Radio and TV); SOL (Shine Out Live) is for events and talents Show for young people, SOL (Seeds Of Light) Christian Academy is for education for children aged 3 to 18 Years, H-PAN Creative, H-PAN FC and H-PAN SOCCER for football, SOL Institute, H-PAN Africa and H-PAN University college.

Educating and Training, developing the capacities of socially and economically disadvantaged individuals and Communities including children, young people and their families, raising awareness of poverty and injustice, challenging systems and structures that fuels poverty and suffering, promoting solidarity for the needy is why we exist. Through capacity building and awareness campaigns, we equip individuals and communities so that they are better placed to improve their quality of life in a sustainable way or take part in actions against poverty. H-PAN strives to change the lives of the most vulnerable by harnessing the compassion and commitment of dedicated staff and volunteers to deliver sustainable and high-impact community-based services and initiatives to the poor and needy while raising awareness and encouraging the involvement of other stakeholders. H-PAN believes that to fulfil the mission of eradication of poverty and injustice from the face of the earth, we must adapt to the ever-changing global realities, build on successes and more importantly, educate individuals, communities and stakeholders so that through shared efforts, we can all take part in combating this vice.

2022 Review

During the year 2022, we were able to continue with the provision of our keys services and also upgraded some of provisions. Many more individuals and communities in needs were able to benefit from our services.

We registered an increase of 18% in the number of well-wishers, volunteers and 22% more donors. This helped increase and strengthen our provision and services. We also noted 17% increase in support from local partners, churches and businesses.

We added 7 organisations to our existing network of grassroots organisations and churches and were able to provide more strategic support and training to help support our partners.

Working with organisations such as Fair share, Food cloud and giving world helped provide more food parcels and basic need items and clothing to our service users.

There was an increase in intake in our Education and training projects and more support was provided by stakeholders and parents to help meet various needs. We believe we are now better equipped to compete with other schools and Academies and provide a very robust and varied curriculum to our pupils. Further plan to improve the other provision and playground were completed. We are still discussing with potential well-wishers to help with scholarships that will help those who are not able to afford the current fees. The school fees were kept unchanged despite all the additional support and resources added to the academy. The purchase of a mini bus was very welcomed as it enabled pupils to move to other sites and schools to access provision such as swimming pool, tennis courts, BMX facilities, museums and other educational facilities in and around the city. Additional services such as supplementary school were added to help children underperforming and also ensure the sustainability of the education project to avoid continuous reliance on supports from other projects.

We stepped up our work in Africa, strengthening our partnership with grass-root organisations and also developing projects that are tailored towards the needs of the local communities. We provided assistance in the development of poultry farming and preparations for the construction of primary and secondary education provision in Nfou, Cameroon. Further education and training partnership were consolidated with Zambia and we are now working on programs to strengthen the education access and sustainability. We have organised missions to prospect potential site for our projects, main sites have been Solwezi, Livingstone and Chungwe Our twinning programs with Schools in Zambia and Cameroon has been halted by the complications in obtaining the relevant licences.

REACH (Homeless project)

In partnership with organisations such as Fair share, Food cloud, giving world and local churches and with the support of faithful volunteers we continued to provide vital support to the homeless and destitute in Manchester. We registered more clients and more referrals from the City Council. Those whose needs we could not meet were signposted to other local agencies. we were able to provide warm clothes, warm socks and hats, basic toiletries and food parcels. We were also able to provide basic advice and guidance and signpost to other local organisations. we continued to provide back to work support including volunteering opportunities, and access to facilities such as computers and internet were provided to a number of clients to help them improve their skills, search for jobs and maintain their social life.

What does the future hold for this project?

Provide more structure survives to ensure sustainability both for the service users and the projects, this would include accommodation, training and adult courses.

Youth Enterprise and Employment Hub

This project struggled with a high demand of young people. We have launched a number of initiatives to take advantage of the apprentice and other education and training opportunities tailored to assist young people post-covid.

Main activities included: graphic design, website design, camera work, sound and video production, music production, radio broadcasting, film and acting. We were able to maintain these services with the support of SOL House and other local businesses.

What do the future hold?

Providing more bespoke training programs and support in job search and upskilling for young people.

Further initiatives are planned to encourage young people to be more entrepreneurial and set up businesses, we are working on potential funding route to assist with start-up cost.

Advancement of Christian Faith

We stepped up in our outreach and mission work both locally and internationally. Progress was made in the implementation of activities aimed at strengthening the basic foundation of faith.

What next: We are looking to further our mission work and also work to plant new worship centres in the UK and abroad.

Structure, Governance and Management

Reserves Policy

The Trustees have established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least six months of expenditure. At the moment, the charity's reserves do not exceed such level.

Plans for future

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Investment policy

The charity is able to invest as indicated in the Memorandum of Articles of association to help raise funds for the advancement of its objects.

Governing Document

Hope for the Poor and the Needy is a charitable company limited by guarantee, incorporated on 26 July 2007 and is governed by the Memorandum and Articles of Association.

Recruitment and Appointment of Trustees

In accordance with the requirements set out in the Memorandum and Articles of Association, Trustees are selected by members at the Annual General Meeting (AGM). All Trustees give their time voluntarily.

Trustee Induction and Training

Trustees are familiar with the practical work of the charity and are issued with a copy of the Memorandum and Articles of Association when appointed to the Board.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed and have devised systems to mitigate. External risks to funding are being mitigated through proactive efforts towards funding diversification and collaborative continual dialogue with existing funders. Internal risks are minimized by devising and implementing procedures for authorization of transactions and projects. Procedures and systems are also being continually improved through adherence to quality standards.

Trustees' Responsibilities

Company law requires the directors/trustees to prepare financial statements for each financial year, which gives a true and fair view of the state of affairs of the company/charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the directors/trustees are required to select suitable accounting policies and then apply them consistently, making judgments and estimates that are reasonable and prudent. The trustees must also prepare the financial statements on the going concern basis unless it is appropriate to presume that company/charity will continue its activities.

The directors/trustees are responsible for keeping proper 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 Companies Act 2006 and Statement of Recommended Practice on Accounting and Reporting by Charities. The director/trustees are also responsible for safeguarding the assets of the company/charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

ON BEHALF OF THE BOARD:

Elvis Tabeth



Date: 29th September 2023

Chartered Accountant's Report to the Trustees of H-PAN (HOPE FOR THE POOR AND NEEDY)

I report on the accounts of the Trust For the year ended 31 DECEMBER 2022, which are set out on pages 7 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements?

- to keep accounting records in accordance with section 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act as amended.

Have not been met; or

(2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AACSL ACCOUNTANTS LIMITED

1st Floor
North Westgate House
The High
Harlow
CM20 1YS

H-PAN (HOPE FOR THE POOR AND NEEDY)					
STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)					
YEAR ENDED 31 DECEMBER 2022					
		Un-restricted funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
	Notes	£	£	£	£
INCOMING RESOURCES					
Voluntary Income		230,832		230,832	256,877
Grants		22,937		22,937	68,121
Activities for Generating Funds		165,000	-	165,000	105,160
TOTAL INCOMING RESOURCES	2	418,769	-	418,769	430,158
RESOURCES EXPENDED					
Charitable Activities:					
Charitable Activities		282,979		282,979	410,363
support cost		34,185		34,185	78,946
Governance		840		840	840
Finance Cost				-	-
TOTAL RESOURCES EXPENDED	3	318,004	-	318,004	490,149
Net income/(expenditure)		100,765	0	100,765	(59,991)
Funds brought forward		2,565	-	2,565	62,556
Net movement in funds and funds balance carried forward as at 31 DECEMBER 2021		103,330	0	103,330	2,565

H-PAN (HOPE FOR THE POOR AND NEEDY)				
BALANCE SHEET				
AS AT 31 DECEMBER 2022				
			2022	2021
		Unrestricted Funds	Total Funds	Total
	Notes	£	£	£
FIXED ASSETS				
Tangible Assets	7	29,858	29,858	37,322
CURRENT ASSETS				
Prepaid Salaries		17,657	17,657	-
Cash at bank and in hand		103,640	103,640	15,243
		121,298	121,298	15,243
CREDITORS: amount falling due within one year	9	(490)	(490)	-
Amount falling due within one year		-	-	0
CREDITORS: amount falling due for more than one year	10	(47,336)	(47,336)	(50,000)
Net Current assets/(Liabilities)		73,472	73,472	(34,757)
TOTAL ASSETS LESS CURRENT LIABILITIES		103,329	103,329	2,565
FINANCED BY:				
Unrestricted funds		103,330	103,330	2,565
Restricted Funds		-	-	-
TOTAL FUNDS		103,330	103,330	2,565

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with section 476 of the companies Act 2006.

The trustees acknowledge their responsibilities for

- Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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

The financial statements were approved by the Board of trustees on 27th September 2023 and were signed on its behalf by Trustee

ON BEHALF OF THE BOARD:

Elvis Tabeth

A handwritten signature in black ink, appearing to be 'ET' or similar, written over a horizontal line.

Date: 29th September 2023

H-PAN (HOPE FOR THE POOR AND NEEDY)

Notes to the Financial Statements

For the year ended 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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 the 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.

Plant and machinery -20% on reducing balance

Office equipment -20% on reducing balance

Motor vehicle -20% on reducing balance

Computer equipment -20% 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 objectives 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.

Note 2	VOLUNTARY INCOME	2022	2021	
		£	£	
	Sundry giving's and donations	230,831.66	256,877.27	
	Grants			
	Kingdom Trust		25,000	
	Other grant	22,937	9,721	
	Emerge (Specific to food bank)		14,500	
	Other Donations		18,900	
	Education for All			
	AERONA AIR & SEA Donation			
	STAN+S LTD			
	SOL CHRISTIA		-	
		253,769	324,998	
Note 3.	ACTIVITIES FOR GENERATING FUNDS	2022	2021	
		Total	Total	
		£	£	
	Income from activities	165,000	105,160	
	VAT refunded			
		165,000	105,160	-
Note 4	Expenses			
	Wages			
	Bank charges	141.68		
	Rent, Rates and Utilities	1,363.88		
	Printing, Postage And Stationery	52.68		
	General Expenses	20,293.25		
	It & media Expenses	272.20		
	Consultancy	12,000.00		
	Professional Fee	35.00		
	Mobile and Internet	1,496.43		
	Travel	18.28		
	Childcare	37,156.80		
	Materials and Equipment	284.41		
	Cleaning	2,252.40		
	Lease	25,000.00		
	Publicity and Events	19,000.00		
	Tuition	24,018.92		
	International projects	60,332.76		
	Food and Subsistence	399.55		
	Other Expenses	78,270.95		
	Repairs	590		
		282,979.19		
Note 5	Professional Fees			
	Accountancy Fee	840		
Note 6.	Net Income/ (Outgoing) Resources			
	Net resources are stated after Charging / (Crediting	2022	2021	
		£	£	
	Depreciation- Owend Assets	7,464	9,331	
	Total Costs	7,464	9,331	
	The Charity continues to use component accounting in accordance with provision of FRS15 and Accounting and Reporting by Charities: Statement of Recommended Practice on tangible assets			

Note 7	STAFF COSTS	2022	2021				
		£	£				
	Wages and salaries	34,185	36,626				
	other staff cost		42,320	given by client			
		<u>34,185</u>	<u>78,946</u>				
Note 8	TANGIBLE FIXED ASSETS						
		Plant and Machinery	Office Equipment	Office Refurbishmen	Motor Vehicles	Computer Equipment	Totals
		£	£	£	£	£	£
	COST						
	At 01 January 2020	26,410.00	14,900.00	-	10,116.00	11,787.00	63,213.00
	Addition	-	10,000.00	30,000.00	-	10,000.00	50,000.00
		<u>26,410.00</u>	<u>24,900.00</u>	<u>30,000.00</u>	<u>10,116.00</u>	<u>21,787.00</u>	<u>113,213.00</u>
	Depreciation						
	At 01 January 2022	24,267.28	17,235.20	10,800.00	8,743.20	14,844.92	75,890.60
	Charge for the year	428.54	1,532.96	3,840.00	274.56	1,388.42	7,464.48
	At 31 December 2022	<u>24,695.82</u>	<u>18,768.16</u>	<u>14,640.00</u>	<u>9,017.76</u>	<u>16,233.34</u>	<u>83,355.08</u>
	Net book value						
	At 31 December 2022	<u>1,714.18</u>	<u>6,131.84</u>	<u>15,360.00</u>	<u>1,098.24</u>	<u>5,553.66</u>	<u>29,857.92</u>
Note 9	Cash In hand & Bank						
		2022	2021				
		£	£				
	Cash at Bank	98,548	11,311				
	Cash In hand	5,092	3,932				
		<u>103,640</u>	<u>15,243</u>				
Note 11	CREDITORS: AMOUNTS FALLING DUE WITHING ONE YEAR						
		2022	2021				
		£	£				
	BBL	47,336	50,000				
		<u>47,336</u>	<u>50,000</u>				

Note 12. TAXATION

H – PAN (HOPE FOR THE POOR AND NEEDY) is a registered charity and is thus exempt from taxation of its income and gains falling within Section 505 of the Income and Corporation Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that they are applied to its charitable objectives.

No tax charge has arisen in the year.