

H-PAN (HOPE FOR THE POOR AND NEEDY)
(Company Limited by Guarantee)
TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR YEAR ENDED 31 DECEMBER 2024



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,
Manchester, M2 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 2024

1. Vision, Purpose and Charitable Objects

H-PAN is a charitable organisation dedicated to relieving poverty and hardship, empowering underprivileged individuals and communities, advancing education, promoting social justice, addressing sustainability and climate-related challenges, and advancing the Christian faith for the public benefit.

Our mission is rooted in the transformation of lives through sustainable intervention, structured education, practical support, and community-based empowerment. We work to foster resilience, opportunity, and long-term development among disadvantaged populations locally and internationally.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when determining the charity's objectives and planning its activities.

2. Operational Structure and Project Framework

To effectively deliver our diverse programmes, H-PAN operates under several project-focused names aligned with specific charitable aims:

- **SOL ICC (Source of Life International Christian Centre)** – Advancement of the Christian faith, worship services, pastoral care, and spiritual development.
- **SOL House** – Provision of facilities for recreation, learning, and community-based engagement.
- **SOL (Stand Out Loud)** – Youth development through drama, film, and creative arts.
- **SOL Station** – Media outreach through radio and television programming.
- **SOL (Shine Out Live)** – Youth-focused events and talent development platforms.
- **SOL (Seeds of Light) Christian Academy** – Educational provision for children aged 3–18 years.
- **H-PAN Creative, H-PAN FC, and H-PAN Soccer** – Promotion of creativity, sports development, and community cohesion through football.
- **SOL Institute, H-PAN Africa, and H-PAN University College** – Higher education development, vocational training, leadership formation, and pan-African capacity-building initiatives.

This structure enables focused delivery while maintaining unified governance oversight, financial accountability, and safeguarding compliance.

3. Core Activities and Commitments

H-PAN exists to:

- Educate and train socially and economically disadvantaged individuals.
- Deliver poverty relief through practical assistance and sustainable development.
- Promote solidarity with vulnerable populations.
- Raise awareness of systemic inequalities.
- Address sustainability and climate challenges through community-based solutions.
- Advance the Christian faith through structured teaching, worship, and pastoral support.

Our work integrates immediate relief with long-term empowerment, ensuring that support leads to independence and resilience rather than dependency.

4. 2024 Annual Review – Achievements and Performance

During 2024, H-PAN continued to strengthen and expand its services across education, poverty relief, youth enterprise, international development, and faith advancement.

The charity experienced:

- 18% growth in volunteers and supporters
- 22% increase in donor participation
- 17% growth in partnerships with local churches, businesses, and organisations

These indicators reflect increased confidence in the charity's mission and strengthened operational sustainability.

4.1 Community and Poverty Relief

Economic hardship and cost-of-living pressures continued to affect vulnerable households throughout 2024. H-PAN responded through structured poverty relief interventions.

REACH (Homeless and Vulnerable Support Project)

Through partnerships with organisations including Fair Share, Food Cloud, and Giving World, the charity:

- Distributed food parcels and essential supplies.
- Provided hygiene products and clothing support.
- Delivered back-to-work guidance and employability support.
- Facilitated digital access for job applications and benefits claims.
- Offered housing advice and referrals to statutory services.

Support was targeted toward individuals experiencing homelessness, financial instability, and social exclusion, with particular focus on BAME communities disproportionately impacted by inequality.

Advice, Advocacy and Social Mobility

H-PAN expanded community guidance initiatives including:

- Financial literacy workshops.
- Employment readiness training.
- Youth safeguarding awareness.
- Educational access guidance.
- Community integration and advocacy support.

These services aim to reduce systemic barriers and promote long-term social mobility.

4.2 Advancement of Education

Education remains central to H-PAN's poverty alleviation and empowerment strategy.

SOL (Seeds of Light) Christian Academy

2024 marked a significant year of progress:

- Over 85% of students achieved above-average academic outcomes.
- Literacy and numeracy performance improved across key stages.
- Supplementary schooling was introduced to support underperforming students.
- Fee levels were maintained despite rising operational costs to preserve accessibility.

Enrichment and Holistic Development

The Academy expanded extracurricular provision:

- Robotics club introduced to strengthen STEM exposure.
- Creative writing workshops enhanced literacy and expression.
- Sports teams achieved regional recognition in football and athletics.
- A minibus was purchased to expand access to educational and recreational facilities.

Infrastructure Development Needs

To sustain growth and enhance provision, the Academy requires:

- Construction of a dedicated science laboratory.
- Development of modern sports facilities.
- Construction of additional classrooms and multipurpose spaces.

These developments are critical to meeting increased enrolment and strengthening educational quality.

4.3 Youth Enterprise and Employment Hub

The Youth Enterprise and Employment Hub delivered:

- Digital skills training in graphic design and web development.
- Video production and creative media workshops.
- Entrepreneurial training programmes.
- Job search and CV preparation support.

These initiatives equip young people with practical skills for employment, enterprise, and further education.

4.4 International Outreach and Capacity Building

H-PAN strengthened partnerships in Zambia and Cameroon, focusing on sustainable development.

Zambia

- Poultry farming sustainability initiatives.
- Agricultural productivity enhancement.
- Skills transfer and vocational development.

Cameroon

- Preparatory work for primary and secondary school construction.
- Community-based education planning.
- Development of vocational training frameworks.

The charity continues integrating climate-resilient agriculture, renewable energy awareness, and sustainability practices into international programming.

4.5 Advancement of the Christian Faith

The advancement of the Christian faith is delivered through SOL ICC.

During 2024:

- Weekly worship services and midweek Bible studies were delivered.

- Youth faith education programmes expanded.
- Pastoral services included counselling, family mediation, hospital visits, and crisis response.
- Congregational participation grew steadily.

Faith-based activities contribute to community cohesion, volunteer mobilisation, and holistic wellbeing.

Due to sustained growth, Trustees have identified the need for additional ministry workers, including a Minister of Religion, to ensure doctrinal integrity, safeguarding oversight, and structured pastoral leadership.

5. Sustainability and Climate Action

Recognising the intersection between poverty and environmental vulnerability, H-PAN:

- Promoted sustainable agriculture practices.
- Encouraged renewable energy awareness.
- Integrated climate resilience into rural programming.
- Raised awareness of sustainability challenges within communities.

Future initiatives will continue embedding environmental stewardship across projects.

6. 2025 Strategic Targets and Development Priorities

H-PAN is committed to expanding impact in the following areas:

STEM for BAME Communities

- Targeted STEM initiatives in Greater Manchester.
- Career pathway support and mentoring.

Educational Expansion

- Science laboratory construction.
- Sports facility development.
- Classroom and multipurpose space expansion.

Capacity Building Projects

- Vocational training in Zambia and Cameroon.
- Agricultural development tailored to local needs.
- Rural community sustainability programmes.

Youth and Further Education

- Expansion of activities for young people aged 2–19.
- Enhanced entrepreneurship and employability training.

Sustainability and Climate Action

- Climate-resilient agriculture.
- Renewable energy integration.
- Sustainable resource management.

Partnerships

- Strengthening collaboration with local authorities, churches, businesses, and international organisations.
-

7. Governance, Risk and Financial Oversight

The Trustees maintain active oversight of:

- Financial sustainability.
- Safeguarding compliance.
- Operational capacity.
- Regulatory adherence.
- Reputational risk.

A structured risk register is reviewed periodically, and mitigation strategies include diversified funding streams, strengthened governance procedures, and regular financial monitoring.

8. Financial Review and Reserves

The Trustees review financial performance quarterly and maintain reserves sufficient to ensure operational continuity and strategic development.

Reserve levels are assessed against projected expenditure and future programme commitments.

9. Trustee Responsibilities

The Trustees are responsible for:

- Maintaining adequate accounting records.
 - Safeguarding the charity's assets.
 - Preparing financial statements that give a true and fair view.
 - Ensuring compliance with applicable law and accounting standards.
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Conclusion

H-PAN remains committed to empowering disadvantaged communities through education, poverty relief, sustainable development, and faith-based engagement.

Through strengthened partnerships, structured governance, and strategic expansion, the charity continues to work toward its mission of transforming lives and fostering hope for a better future.

ON BEHALF OF THE BOARD:

Elvis Tabeth



Date: 31st December 2025.

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 2024, which are set out on pages 7 to 11.

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 2024

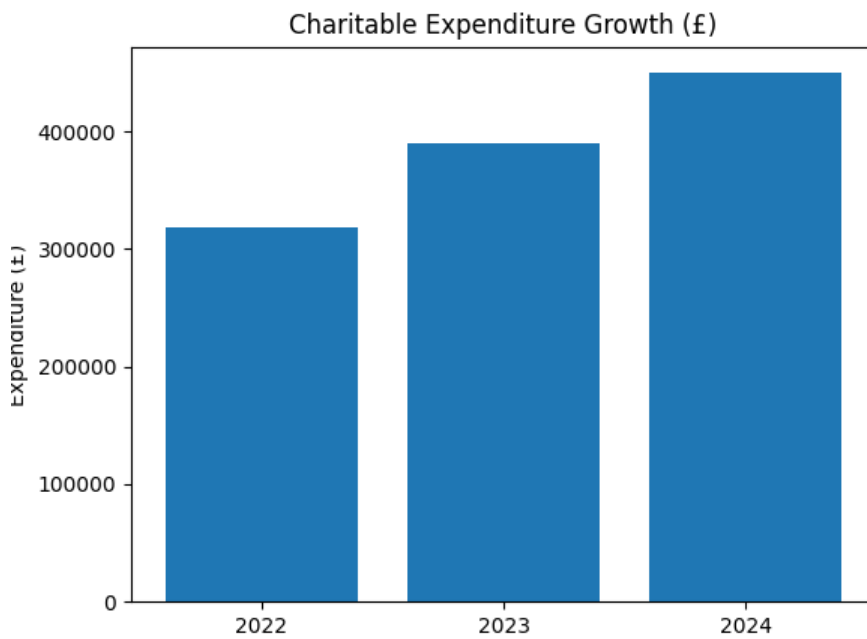
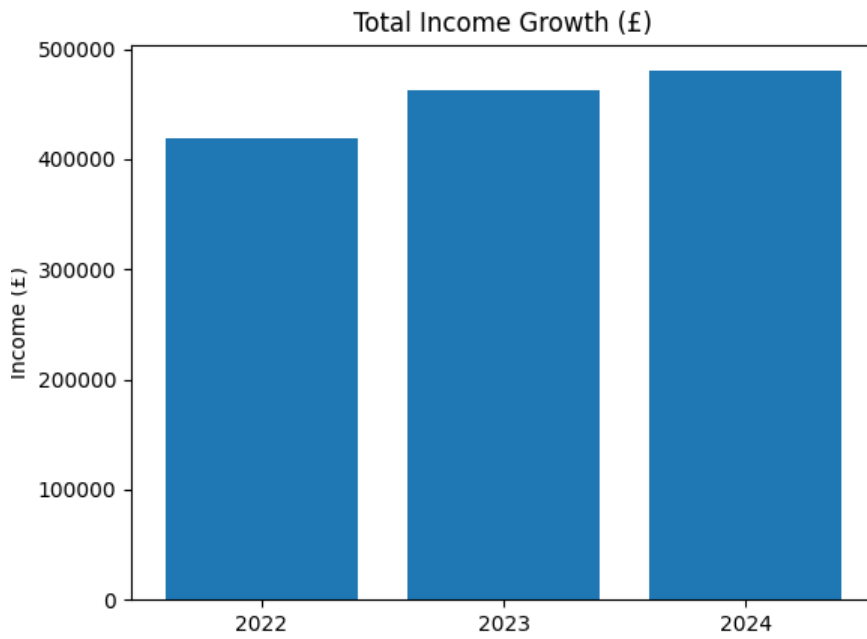
	Notes	Un-restricted funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES						
Voluntary Income	2	266,038		266,038	248,531	230,832
Grants		108,927		108,927	108,927	22,937
Activities for Generating Funds	3	105,000	-	105,000	105,000	165,000
TOTAL INCOMING RESOURCES		479,965	-	479,965	462,459	418,769
RESOURCES EXPENDED						
Cost of generating funds:						
Cost of generating voluntary Income			-	-	-	-
Charitable Activities:						
Charitable Activities		449,895		449,895	282,859	282,979
support cost		-		-	106,155	34,185
Governance		-		-	875	840
TOTAL RESOURCES EXPENDED	4	449,895	-	449,895	389,889	318,004
Net income/(expenditure)		30,070	0	30,070	72,569	100,765
Funds brought forward		-	-	-	103,330	2,565
Net movement in funds and funds balance carried forward as at 31 DECEMBER 2022		30,070	0	30,070	175,899	103,330

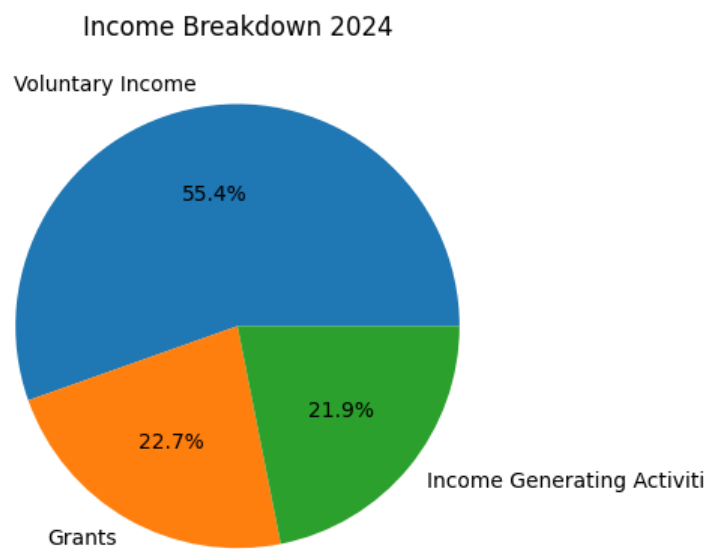
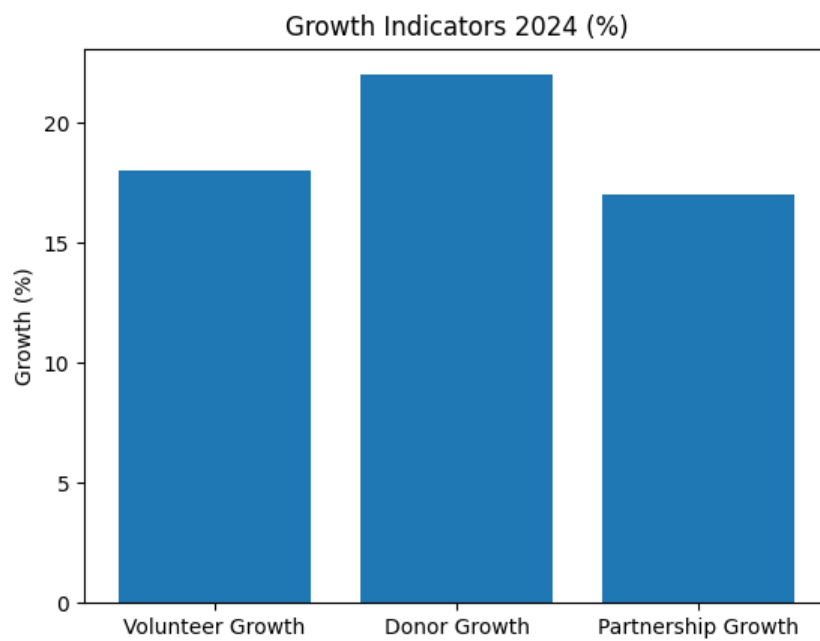
All the above results are derived from continuing activities. All gains and losses recognised in the period are included in the above.

H-PAN (HOPE FOR THE POOR AND NEEDY)
BALANCE SHEET
AS AT 31 DECEMBER 2024

		2024	2023	2022
	Notes	Unrestricted Funds £	Total Funds £	Total £
FIXED ASSETS				
Tangible Assets	8	42,669	42,669	23,886
				29,858
CURRENT ASSETS				
Debtors	9	121,809	121,809	20,000
Prepaid Salaries		24,300	24,300	17,657
Cash at bank and in hand	10	93,235	93,235	160,640
		239,344	239,344	198,298
				121,298
CREDITORS: amount falling due within one year	11	(49,856) -	49,856	-
				(490)
CREDITORS: amount falling due for more than one year	12	(26,188) -	26,188.00	(46,285)
				(47,336)
Net Current assets/(Liabilities)		163,300	163,300	152,012
				73,472
TOTAL ASSETS LESS CURRENT LIABILITIES		205,969	205,969	175,899
				103,329
FINANCED BY:				
Unrestricted funds		205,969	205,969	175,899
				103,329
Restricted Funds		-	-	-
				-
TOTAL FUNDS		205,969	205,969	175,899
				103,329

Financial Performance Overview





The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31st December 2024 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.

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 31st December 2025.and were signed on its behalf by Trustee

ON BEHALF OF THE BOARD:

Elvis Tabeth

A handwritten signature in black ink, appearing to be 'Elvis Tabeth', written over a horizontal line.

Date: 31st December 2025.

H-PAN (HOPE FOR THE POOR AND NEEDY)

Notes to the Financial Statements

For the year ended 31 DECEMBER 2024

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 7	STAFF COSTS	2024	2023	2022
	£		£	£
	Wages and salaries	37,174.45	48,102	34,185
	other staff cost			
		<u>37,174</u>	<u>48,102</u>	<u>34,185</u>

Note 8	TANGIBLE FIXED ASSETS	Plant and Machinery	Office Equipment	Office Refurbishment	Motor Vehicles	Computer Equipment	Totals
		£	£	£	£	£	£
	COST						
	At 01 January 2020	26,410.00	24,900.00	30,000.00	10,116.00	21,787.00	113,213.00
	Addition	-	-	19,650.00	-	9,800.00	29,450.00
		<u>26,410.00</u>	<u>24,900.00</u>	<u>49,650.00</u>	<u>10,116.00</u>	<u>31,587.00</u>	<u>142,663.00</u>
	Depreciation						
	At 01 January 2024	25,038.66	19,994.53	17,712.00	9,237.41	17,344.07	89,326.66
	Charge for the year	274.27	981.09	6,387.60	175.72	2,848.59	10,667.27
	At 31 December 2024	<u>25,312.93</u>	<u>20,975.62</u>	<u>24,099.60</u>	<u>9,413.13</u>	<u>20,192.66</u>	<u>99,993.93</u>
	Net book value						
	At 31 December 2024	<u>1,097.07</u>	<u>3,924.38</u>	<u>25,550.40</u>	<u>702.87</u>	<u>11,394.34</u>	<u>42,669.07</u>

Note 9	Debtors	2024	2023	2022
	Caribbean and Afri Loan	28,450	20,000	-
	Other debtors / loans receivable	93,359	-	-
		<u>121,809</u>	<u>20,000</u>	<u>0</u>

Note 10	Cash In hand & Bank	2024	2023	2022
		£	£	£
	Cash at bank	93,235	156,878	-
	Cash In hand	-	3,762	5,092
		<u>93,235</u>	<u>160,640</u>	<u>5,092</u>

Note 11	CREDITORS: AMOUNTS FALLING DUE WITHING ONE YEAR	2024	2023	2022
		£	£	£
		49,856.00	-	-
		<u>-</u>	<u>-</u>	<u>-</u>
		<u>49,856.00</u>	<u>-</u>	<u>-</u>

Note 12	CREDITORS: AMOUNTS FALLING DUE FOR MORE THAN ONE YEAR	2024	2023	2022
		£	£	£
	BBL	26,188	46,285	50,000
		<u>-</u>	<u>-</u>	<u>-</u>
		<u>26,188</u>	<u>46,285</u>	<u>50,000</u>

Note 13. 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.