

HIANA (HOPE IN A NEW AGE)

England & Wales · Charity number 1147490

Details

Other names	WMC & BBG (WORLD MISSION COMPASSION & BEAUTY BEHIND GOSPEL), NO
Status	Registered
Legal form	Other
Registered	2012-05-29
Register	View on the Charity Commission register

Contact

Address	Hiana House 141 Tat Bank Road Oldbury Birmingham West Midlands B69 4NH
Phone	01215520116
Email	hiana@hiana.org
Website	www.hiana.org

Activities

Objects: 1.TO RELIEVE INDIVIDUALS ANYWHERE IN THE WORLD WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED, WIDOWED, ORPHANED OR SICK TO ASSIST LESSENING THE MISERY CAUSED.ASSISTING THROUGH THE PROVISION OF EDUCATION, TRAINING, HEALTHCARE PROJECTS AND ALL THE NECESSARY SUPPORT DESIGNED TO ENABLE INDIVIDUALS TO BE SELF-SUFFICIENT. TO EQUIP AND EMPOWER THE LESS FORTUNATE INTO ACHIEVING A SUSTAINABLE INCOME. 2.TO ADVANCE THE CHRISTIAN FAITH THROUGH WORLD EVANGELISM MISSIONS AND VARIOUS OUTREACH PROGRAMMES. HOLDING PRAYER MEETINGS, CHRISTIAN FESTIVALS, PRODUCING AND DISTRIBUTING CHRISTIAN LITERATURE TO ENLIGHTEN OTHERS ABOUT THE CHRISTIAN FAITH. PROVIDING INSIGHT INTO THE CHRISTIAN FAITH TO THOSE DESIRING AND SEEKING SPIRITUAL ASSISTANCE.

Activities: To relieve individuals(youth/kids)who are in conditions of need,hardship,young offenders,orphaned,uneducated,affected by war,religious extremism,molestation,premature pregnancy,child birth and abortion.Assisting through provision of education,training,healthcare projects and all necessary support designed to enable them to live their lives unaffected by their background and become self-sufficient.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Albania
- Germany
- Ghana
- Togo
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-04	£125,075	£130,469	-	-
2024-04-04	£220,058	£222,718	-	-
2023-04-04	£343,533	£316,771	-	-
2022-04-04	£431,856	£420,292	-	-
2021-04-04	£408,237	£360,840	-	-

Trustees

Name	Role	Appointed
Boniface Lumumba		2014-02-12
Michael Clarke		2022-11-10
Oscar Liburd		2021-06-04
RACHEL CALLOW		2012-06-13
Rev BERNARD KORD		2012-04-12

HIANA (HOPE IN A NEW AGE)

England & Wales - Charity number 1147490

Accounts

COMPANY REGISTRATION NUMBER: 10786024

CHARITY REGISTRATION NUMBER: 1147490

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Unaudited Financial Statements
4 April 2025**

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Financial Statements
Year ended 4 April 2025**

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Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 4 April 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 4 April 2025.

Chair's report

The Trustees of HIANA (Hope In A New Age) Foundation are pleased to present their report for the financial year ended April 2025. The following outlines the significant activities carried out during the year, focusing on our mission of relieving young people in conditions of need: "Focused on youth empowerment, we aim to provide a comfortable atmosphere for young people who have experienced hardship to grow and develop themselves. With many young people growing up in underprivileged communities, HIANA seeks to provide education, training, healthcare projects and all that is necessary to support, empower and enable young people to live their lives unaffected by their background and become self-sufficient."

Reference and administrative details

Registered charity name Hiana[Hope In A New Age]

Charity registration number 1147490

Company registration number 10786024

Principal office and registered office HIANA HOUSE
141 Tat Bank Road
Oldbury
B69 4NH

The trustees

BK Kord
BL Lumumba
CSF Sefa-Frimpong
RC Callow
OL Liburd

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 4 April 2025

Achievements and performance

1. Help for Young people and Families

Food and Clothing Banks:

Based in Oldbury Birmingham, we provided food and clothing banks to the community in Sandwell and Birmingham. In partnership with our local grocery stores such as Aldi, Tesco, Greggs, Wolverton, Sainsbury's - we received food items that were accessible for anyone within the area to pick up for free. In May 2024 we also generously received a grant of £500 from Tesco through Groundwork UK to fund our monthly food outreach program which includes providing hot food to the community at our HIANA premises. This allowed more variety of hot food and served around 60 people with some left over to take home with them. HIANA received generous donations of clothing items and boxes of shoes last year from Sports Direct and Sandwell Churches Link last reporting year, which were made available for young people to pick up, with some more items being sold offline and online to raise funds to continue helping the charity meet more needs in the community. HIANA also continued its partnership with GAIN UK to run a a cloth bank project for young people and families in need.

Career Development:

We continued to support young people in their careers by providing career advice where needed. We provided placement and internship opportunities for university students in Birmingham and partnered with Sandwell College to provide 18 students with work experience which were completed in May 2025. Placements and Internships provided are in collaboration with Creative Eden - a music and arts Community Interest Company based in HIANA house, in various areas including software development, media and communication, programming applications, business administration, working in a professional environment. We also helped 5 young people who needed advice in the area of gaining employment with sponsorships in the UK and were successful.

Mentoring:

We continue to see an increase in the number of young people between the ages of 15-30 who have been mentored in the year and have benefited a wealth of knowledge and skills from receiving mentorship, from 70 young people last year to 75 young people this reporting year. Some of these young people have proceeded to establish their own businesses particularly in the area of music. We have also mentored young people based in Ghana and Togo who have been interested in advancing their music careers and getting employed in the music industry as musicians and singers.

Help for Young people and Families:

We continued to help young people and families in need with financial support to help ease life's burdens.

Partnership with Safe Families UK:

HIANA's collaboration with Safe Families UK continued in the year- a charity that offers support, hope and belonging to improve the lives of those in our communities. The charity links children, young people and families with local volunteers who can offer them help and support. We have had volunteers support the charity to provide for families the charity supports. We also facilitated some seminars for the charity in our HIANA House.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 4 April 2025

Achievements and performance *(continued)*

2. Space for entrepreneurs

Provided space for carpentry/videography/photography:

The space we provided last reporting year to a skilled carpenter and a skilled videographer and photographer is still being productively used. The seating benches which were beautifully crafted and donated to enhance the space for young people in HIANA House continues to be a blessing. We have also collaborated with the videographer and photographer to film and record some of the events that have taken place at HIANA house.

3. International Mission and collaboration

Continued support in our mission in Albania, Togo and Ghana:

We took the little opportunities we had at HIANA by supporting beneficiaries and volunteers to travel to any part of West Africa and to give donations through them to the rural communities who they will be visiting when they travel. This helped to get household and clothing donations to those in need in the countries we support in a much more efficient way. We had a representative in Togo from the UK to advance the clean water project in Togo.

HIANA also made more financial donations to support education and the advancement of mental health within communities in Albania, Togo and Ghana and in more countries this reporting year, like in Pakistan and Nigeria. Through a collaboration with the Togolese association in Birmingham, we also used the avenue to support more people financially who are in need in Togo. Also, we've supported people who moved from Togo through the association to establish themselves and help them integrate more into the society, by providing financial support and job searching advice.

4. Events and collaborations

Social Events

We hosted one of our key initiatives which was the open mic nights, providing a platform for poets, singers, rappers, instrumentalists, and other creatives from across the area to showcase their skills and connect with a supportive audience. These events aimed to foster artistic expression, celebrate diverse talents, and create a sense of community.

Through the open mic nights and other events hosted at HIANA house throughout the year we brought young people across West Midlands to have food together, have meaningful and impactful conversations and build good and lasting relationships with one another.

We saw young people who would have otherwise been in bad circles and have suffered from deep and long family issues come together in our premises to explore their passion and talents, learn about their skills, relationships, career and growth. This continues to be one of the highlights for HIANA, seeing young people thrive.

Plans for future periods

The trustees plan to continue to impact the lives of young people and families as we have done in the past year, giving financial support, food donations, career advice, education and training, social events, entrepreneur spaces and the donations in Albania, Pakistan, Togo, Nigeria and Ghana. We also have some pipeline activities planned to enhance the work we do:

Representation in Togo, Ghana, Malawi

With our representative in Togo from the UK, we aim to establish partnerships with other organisations to support and advance our work in west Africa more, in Ghana, Togo and Nigeria.

The next travel project planned for the future would be to support rural communities in Malawi and BVI, taking the opportunity to support them as volunteers travel there for their own personal leisure but

using the opportunity to give to those in need. We aim to help more people and develop more partnerships in Malawi.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 4 April 2025

Plans for future periods *(continued)*

Partnership with GAIN UK to provide clean water in Togo

As HIANA became official partners with GAIN UK to provide clean water in Togo, we plan to continue furthering the provision of clean water in the rural area in Togo and spread this project to other rural areas in countries in West Africa where the need for clean water is prominent.

"Since 2002, GAIN has been providing rural villages with deep capped wells, ensuring fresh, clean water for their people. They do this by drilling 50-80 metres down, tapping into the water supply and setting up a deep capped well."

Water for Life Initiative - GAIN UK

Clean water in rural areas of West Africa is more than a basic necessity-it's the foundation of life and progress. It reduces preventable diseases, allowing children to attend school and families to focus on building a brighter future. It empowers women, who no longer have to walk miles in search of water, freeing their time for education, entrepreneurship, and community growth. With every drop, clean water fuels health, hope, and the possibility of a transformed generation.

Social Events

We plan to continue having social events for young people which would help bring out their creativity and talents. One of our key initiatives will be open mic nights, providing a platform for poets, singers, rappers, instrumentalists, and other creatives from across the area to showcase their skills and connect with a supportive audience. These events aim to foster artistic expression, celebrate diverse talents, and create a sense of community. Through these and other programs, we hope to encourage young people to explore their passions, develop new skills, and build a brighter future.

The trustees believe that what we have been able to achieve in the past year from April 2024 to April 2025 wouldn't have been possible without our HIANA House, the help of our dedicated volunteers and our supportive partners, both individuals and organisations. The work that we've done we count as very important because the lives of young people and families are being impacted. We are committed to doing more for young people and families with the pipeline activities and collaborations we have for the coming year(s).

The trustees' annual report and the strategic report were approved on 3 February 2026 and signed on behalf of the board of trustees by:



BK Kord
Trustee

Charity Secretary

Hiana[Hope In A New Age]

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hiana[Hope In A New Age]

Year ended 4 April 2025

I report to the trustees on my examination of the financial statements of Hiana[Hope In A New Age] ('the charity') for the year ended 4 April 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Sylvanus Dzotsi B.A(Hons),FCCA
Association of Chartered Certified Accountants

Yevs House
130 Cape Hill
Smethwick
West Midlands
B66 4PH
Independent Examiner

3 February 2026

Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 4 April 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	113,133	–	113,133	219,625
Other trading activities	6	11,311	–	11,311	400
Investment income	7	114	–	114	–
Other income	8	517	–	517	33
Total income		<u>125,075</u>	<u>–</u>	<u>125,075</u>	<u>220,058</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	128,354	–	128,354	195,976
Expenditure on charitable activities	10,11	2,115	–	2,115	26,525
Other expenditure	12	–	–	–	217
Total expenditure		<u>130,469</u>	<u>–</u>	<u>130,469</u>	<u>222,718</u>
Net expenditure and net movement in funds		<u>(5,394)</u>	<u>–</u>	<u>(5,394)</u>	<u>(2,660)</u>
Reconciliation of funds					
Total funds brought forward		99,392	(1,691)	<u>97,701</u>	100,361
Total funds carried forward		<u>93,998</u>	<u>(1,691)</u>	<u>92,307</u>	<u>97,701</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Position**

4 April 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	16		98,044	82,898
Current assets				
Cash at bank and in hand		9,155		16,153
Creditors: amounts falling due within one year	17	14,892		1,350
Net current liabilities			(5,737)	14,803
Total assets less current liabilities			92,307	97,701
Net assets			92,307	97,701
Funds of the charity				
Restricted funds			(1,691)	(1,691)
Unrestricted funds			93,998	99,392
Total charity funds	18		92,307	97,701

For the year ending 4 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 3 February 2026, and are signed on behalf of the board by:



BK Kord
Trustee

The notes on pages 9 to 16 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Cash Flows
Year ended 4 April 2025**

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure	(5,394)	(2,660)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	(15,146)	15,146
Other interest receivable and similar income	(114)	–
Interest payable and similar charges	765	1,654
Accrued expenses	–	100
<i>Changes in:</i>		
Trade and other creditors	1,890	(6,606)
Cash generated from operations	(17,999)	7,634
Interest paid	(765)	(1,654)
Interest received	114	–
Net cash (used in)/from operating activities	<u>(18,650)</u>	<u>5,980</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(1,806)
Net cash used in investing activities	<u>–</u>	<u>(1,806)</u>
Cash flows from financing activities		
Proceeds from borrowings	11,652	–
Net cash from financing activities	<u>11,652</u>	<u>–</u>
Net (decrease)/increase in cash and cash equivalents	(6,998)	4,174
Cash and cash equivalents at beginning of year	16,153	11,979
Cash and cash equivalents at end of year	<u>9,155</u>	<u>16,153</u>

The notes on pages 9 to 16 form part of these financial statements.

Hiana[Hope In A New Age]
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 4 April 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is HIANA HOUSE, 141 Tat Bank Road, Oldbury, B69 4NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Offering	2,600	2,600	33,063	33,063
Tithe	30	30	23,102	23,102
General Donations	38,073	38,073	33,796	33,796
Building Donations	42,420	42,420	60,596	60,596
Gifts				
Gifts Aid	29,510	29,510	69,068	69,068
Grants				
Grants receivable type 1	500	500	—	—
	<u>113,133</u>	<u>113,133</u>	<u>219,625</u>	<u>219,625</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	<u>11,311</u>	<u>11,311</u>	<u>400</u>	<u>400</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable type 1	<u>114</u>	<u>114</u>	<u>–</u>	<u>–</u>

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Refund	<u>517</u>	<u>517</u>	<u>33</u>	<u>33</u>

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	111,228	111,228	146,504	146,504
Costs of raising donations and legacies - Legacies	216	216	–	–
Costs of raising donations and legacies - Gifts	7,395	7,395	–	–
Costs of raising donations and legacies - Other type 1	4,535	4,535	24,908	24,908
Costs of raising donations and legacies - Other type 2	<u>4,980</u>	<u>4,980</u>	<u>24,564</u>	<u>24,564</u>
	<u>128,354</u>	<u>128,354</u>	<u>195,976</u>	<u>195,976</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Support costs	<u>2,115</u>	<u>2,115</u>	<u>26,525</u>	<u>26,525</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

11. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	2025	2025	2024
	£	£	£
Governance costs	2,115	<u>2,115</u>	<u>26,525</u>

12. Other expenditure

	Unrestricted	Total Funds	Unrestricted	Total Funds
	Funds	2025	Funds	2024
	£	£	£	£
Appliance Care Insurance	<u>-</u>	<u>-</u>	<u>217</u>	<u>217</u>

13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	(15,146)	15,146
Operating lease rentals	<u>1,650</u>	<u>1,456</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	<u>23,391</u>	<u>43,128</u>

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 5 April 2024 and 4 April 2025	<u>35,642</u>	<u>2,500</u>	<u>115,811</u>	<u>153,953</u>
Depreciation				
At 5 April 2024	9,341	2,500	59,214	71,055
Charge for the year	<u>(3,565)</u>	<u>–</u>	<u>(11,581)</u>	<u>(15,146)</u>
At 4 April 2025	<u>5,776</u>	<u>2,500</u>	<u>47,633</u>	<u>55,909</u>
Carrying amount				
At 4 April 2025	<u>29,866</u>	<u>–</u>	<u>68,178</u>	<u>98,044</u>
At 4 April 2024	<u>26,301</u>	<u>–</u>	<u>56,597</u>	<u>82,898</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	1,350	–
Accruals and deferred income	1,350	1,350
Director loan accounts	11,652	–
Other creditors	540	–
	<u>14,892</u>	<u>1,350</u>

18. Analysis of charitable funds

Unrestricted funds

	At 5 April 2024 £	Income £	Expenditure £	At 4 April 2025 £
General funds	<u>99,392</u>	<u>125,075</u>	<u>(130,469)</u>	<u>93,998</u>
	At 5 April 2023 £	Income £	Expenditure £	At 4 April 2024 £
General funds	<u>102,052</u>	<u>220,058</u>	<u>(222,718)</u>	<u>99,392</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2025

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 5 April 2024	Income	Expenditure	At 4 April 2025
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>(1,691)</u>	<u>—</u>	<u>—</u>	<u>(1,691)</u>

	At 5 April 2023	Income	Expenditure	At 4 April 2024
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>(1,691)</u>	<u>—</u>	<u>—</u>	<u>(1,691)</u>

19. Analysis of changes in net debt

	At 5 Apr 2024	Cash flows	At 4 Apr 2025
	£	£	£
Cash at bank and in hand	16,153	(6,998)	9,155
Debt due within one year	<u>—</u>	<u>(11,652)</u>	<u>(11,652)</u>
	<u>16,153</u>	<u>(18,650)</u>	<u>(2,497)</u>

HIANA (HOPE IN A NEW AGE)

England & Wales - Charity number 1147490

Accounts

COMPANY REGISTRATION NUMBER: 10786024
CHARITY REGISTRATION NUMBER: 1147490

Hiana[Hope In A New Age]
Company Limited by Guarantee
Unaudited Financial Statements
4 April 2024

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Financial Statements
Year ended 4 April 2024**

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Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 4 April 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 4 April 2024.

Chair's report

The Trustees of HIANA (Hope In A New Age) Foundation are pleased to present their report for the financial year ended April 2024. The following outlines the significant activities carried out during the year, focusing on our mission of relieving young people in conditions of need: "Focused on youth empowerment, we aim to provide a comfortable atmosphere for young people who have experienced hardship to grow and develop themselves. With many young people growing up in underprivileged communities, HIANA seeks to provide education, training, healthcare projects and all that is necessary to support, empower and enable young people to live their lives unaffected by their background and become self-sufficient."

Reference and administrative details

Registered charity name Hiana[Hope In A New Age]

Charity registration number 1147490

Company registration number 10786024

Principal office and registered office HIANA HOUSE
141 Tat Bank Road
Oldbury
B69 4NH

The trustees

BK Kord
BL Lumumba
CSF Sefa-Frimpong
RC Callow
OL Liburd

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 4 April 2024

Achievements and performance

1. Help for Young people and Families

Food and Clothing Banks:

Based in Oldbury Birmingham, we provided food and clothing banks to the community in Sandwell and Birmingham. In partnership with our local grocery stores such as Aldi, Tesco, Greggs, Wolverton, Sainsbury's - we received food items that were accessible for anyone within the area to pick up for free. HIANA also generously received clothing items from stores like Sports Direct donating sporting goods, also clothing donations from Sandwell Churches Link including boxes of shoes were made available for young people to select and pick up. HIANA also partnered with GAIN UK to run a cloth bank project for young people and families in need.

Career Development:

We continued to support young people in their careers by providing career advice where needed. We provided placement and internship opportunities for university students in Birmingham and partnered with Sandwell College to provide 18 students with work experience which is set to be completed in May 2025. Placements and Internships provided are in collaboration with Creative Eden - a music and arts Community Interest Company based in HIANA house, in various areas including software development, media and communication, programming applications, business administration, working in a professional environment. We also helped young people who needed advice in the area of gaining employment with sponsorships in the UK and were successful.

Mentoring:

About 70 young people between the ages of 15-30 have been mentored in the year and have benefited a wealth of knowledge and skills from receiving mentorship. Some of these young people have proceeded to establish their own businesses particularly in the area of music. We have also mentored young people based in Ghana and Togo who have been interested in advancing their music careers and getting employed in the music industry as musicians and singers.

Help for Young people and Families:

We've helped young people who have had specific needs in terms of treating illnesses and financial aid for life's burdens. For example, we had a case of a young person who had life threatening burns from work and sought aid from HIANA, we stepped in to help pay some bills until the young person was much better and able to cater for themselves. We've also helped families who were stranded and in need of help in various areas. For example, we provided computers to help a family get started with their job search, TV for home use and other basic needs like clothes, heating etc. We helped a family make a good application to a housing agent to move to a better home after their current home condition was in a bad state.

Partnership with Safe Families UK:

We collaborated with Safe Families UK - a charity that offers support, hope and belonging to improve the lives of those in our communities. The charity links children, young people and families with local volunteers who can offer them help and support. We have had volunteers support the charity to provide for families the charity supports. We also facilitated some seminars for the charity in our HIANA House.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 4 April 2024

Achievements and performance *(continued)*

2. Space for entrepreneurs

Provided space for carpentry:

We provided a space for a locally skilled carpenter to continue his craft in carpentry within one of our spaces in HIANA house. This allowed his craft to continue more conveniently, making an impact in his life and in HIANA's as well where seating benches have been beautifully crafted and donated to enhance the space for young people in HIANA House.

Provided space for videography/photography:

We also provided a studio space for a skilled videographer and photographer from a Muslim background, to establish his own craft within HIANA house after moving from being employed to being self-employed. Being impacted by this opportunity, we've also supported a French speaking young person who came into the country willing to enhance his photography skills and is currently working with the skilled videographer to achieve his dreams.

3. International Mission and collaboration

Continued support in our mission in Albania, Togo and Ghana:

HIANA made financial donations to support education and the advancement of mental health within communities in Albania, Togo and Ghana. In addition, we shipped household and clothing items to the communities we've been supporting over the years through volunteers travelling across the country. We've also supported the evangelism campaign in Albania but from the humanitarian side, where we are helping to provide basic necessities such as food and clothes to people that the Gospel is being preached to in Albania, this was a national campaign that was aired on the national TV in Albania. Through a collaboration with the Togolese association in Birmingham, we also used the avenue to support more people financially who are in need in Togo. Also, we've supported people who moved from Togo through the association to establish themselves and help them integrate more into the society, by providing financial support and job searching advice.

4. Events and collaborations

Social Events

We hosted several events in HIANA House throughout the year bringing young people across West Midlands to have food together, have meaningful and impactful conversations and build good and lasting relationships with one another. We saw young people who would have otherwise been in bad circles and have suffered from deep and long family issues come together in our premises to learn about life, relationships, career, growth. This has been one of the highlights for HIANA, seeing young people thrive.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 4 April 2024

Achievements and performance *(continued)*

Arts and Creativity

In collaboration with Creative Eden, we facilitated a project the organisation launched under the Awards for All National Lottery fund they received. HIANA provided the space needed to bring young people in the Oldbury area - including young content creators, and podcasters. We also partnered with BLBallers to organise a football seminar providing an opportunity for young people to network and interact with footballers and professionals within the football industry. This was an empowering experience for the young people in attendance. HIANA also facilitated seminars for the Sandwell Council's Public Health Department by giving them a space in HIANA House bi-weekly to discuss the menstrual cycle in the work environment and how they manage it, empowering the women who attend these seminars. We collaborated with Catch22 - A County lines organisation that works closely with the West Midlands Police. We facilitated their work in HIANA House, providing counselling for a lot of young kids that have gotten in trouble with the police or taken advantage of and groomed by gangs. Creative Eden's music studio was used with the help of sound engineers to channel their energy into making clean and inspirational music that doesn't promote violence, they were challenged to leave the streets and the gang culture.

Similarly, we've partnered with West Midlands Violence reduction and Recovery and wellbeing - Drug and Alcohol to both facilitate their seminars and provide counselling to individuals and young people they connect us to, including giving them work experience where needed.

Plans for future periods

The trustees plan to continue to impact the lives of young people and families as we have done in the past year, giving financial support, food donations, career advice, education and training, social events, entrepreneur spaces and the donations in Albania, Togo and Ghana. We also have some pipeline activities planned to enhance the work we do:

Representation in Togo, Ghana, Malawi

We will be having a representative in Togo from the UK to advance the clean water project in Togo and other rural areas within West Africa - e.g Ghana. We aim to establish partnerships with other organisations to support and advance our work in west Africa more, this would be aided by our representative who would be travelling to Togo in the coming year. We also plan to take the little opportunities we have at HIANA to both support beneficiaries and volunteers who plan to travel to any part of West Africa and to give donations through them to the rural communities who they will be visiting when they travel. This helps to get household and clothing donations to those in need in the countries we support in a much more efficient way. The next travel project planned for the future would be to support rural communities in Malawi, taking the opportunity to support them as volunteers travel there for their own personal leisure but using the opportunity to give to those in need. We aim to help more people and develop more partnerships in Malawi.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 4 April 2024

Plans for future periods *(continued)*

Partnership with GAIN UK to provide clean water in Togo

We became official partners with GAIN UK to provide clean water in Togo! We plan to further the provision of clean water in the rural area in Togo and spread this project to other rural areas in countries in West Africa where the need for clean water is prominent. "Since 2002, GAIN has been providing rural villages with deep capped wells, ensuring fresh, clean water for their people. They do this by drilling 50-80 metres down, tapping into the water supply and setting up a deep capped well."

Water for Life Initiative - GAIN UK

Clean water in rural areas of West Africa is more than a basic necessity-it's the foundation of life and progress. It reduces preventable diseases, allowing children to attend school and families to focus on building a brighter future. It empowers women, who no longer have to walk miles in search of water, freeing their time for education, entrepreneurship, and community growth. With every drop, clean water fuels health, hope, and the possibility of a transformed generation.

Training and entrepreneurship

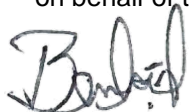
We plan to partner with the locally skilled carpenter to provide training opportunities for young people in Sandwell and Birmingham to gain skills in carpentry. We believe this would open new doors of opportunity for young people to learn a new skill and build their confidence.

Social Events

We have some social events for young people in the pipeline which would help bring out their creativity and talents. One of our key initiatives will be open mic nights, providing a platform for poets, singers, rappers, instrumentalists, and other creatives from across the area to showcase their skills and connect with a supportive audience. These events aim to foster artistic expression, celebrate diverse talents, and create a sense of community. Through these and other programs, we hope to encourage young people to explore their passions, develop new skills, and build a brighter future.

The trustees believe that what we have been able to achieve in the past year from April 2023 to April 2024 wouldn't have been possible without our HIANA House, the help of our dedicated volunteers and our supportive partners, both individuals and organisations. The work that we've done we count as very important because the lives of young people and families are being impacted. We are committed to doing more for young people and families with the pipeline activities and collaborations we have for the coming year(s).

The trustees' annual report and the strategic report were approved on12/01/2025..... and signed on behalf of the board of trustees by:



12/01/2025

BK Kord
Trustee

Charity Secretary

Hiana[Hope In A New Age]

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hiana[Hope In A New Age]

Year ended 4 April 2024

I report to the trustees on my examination of the financial statements of Hiana[Hope In A New Age] ('the charity') for the year ended 4 April 2024.

Responsibilities and basis of report

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

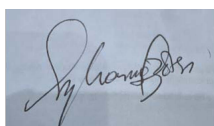
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



12/01/2025

Sylvanus Dzotsi B.A(Hons),FCCA
Association of Chartered Certified Accountants

Yevs House
130 Cape Hill
Smethwick
West Midlands
B66 4PH

Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 4 April 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	219,625	–	219,625	332,357
Other trading activities	6	400	–	400	8,786
Other income	7	33	–	33	2,390
Total income		<u>220,058</u>	<u>–</u>	<u>220,058</u>	<u>343,533</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	195,976	–	195,976	284,183
Expenditure on charitable activities	9,10	26,525	–	26,525	58,053
Other expenditure	11	217	–	217	753
Total expenditure		<u>222,718</u>	<u>–</u>	<u>222,718</u>	<u>342,989</u>
Net (expenditure)/income and net movement in funds					
		<u>(2,660)</u>	<u>–</u>	<u>(2,660)</u>	<u>544</u>
Reconciliation of funds					
Total funds brought forward		102,052	(1,691)	100,361	99,817
Total funds carried forward		<u>99,392</u>	<u>(1,691)</u>	<u>97,701</u>	<u>100,361</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Position**

4 April 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	15		82,898	96,238
Current assets				
Cash at bank and in hand		16,153		11,979
Creditors: amounts falling due within one year	16	1,350		7,856
Net current assets			14,803	4,123
Total assets less current liabilities			97,701	100,361
Net assets			97,701	100,361
Funds of the charity				
Restricted funds			(1,691)	(27,909)
Unrestricted funds			99,392	128,270
Total charity funds	18		97,701	100,361


For the year ending 4 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 29 December 2024, and are signed on behalf of the board by:

 12/01/2025

BK Kord
Trustee

The notes on pages 10 to 17 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Cash Flows
Year ended 4 April 2024**

	2024 £	2023 £
Cash flows from operating activities		
Net (expenditure)/income	(2,660)	544
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	15,146	14,946
Interest payable and similar charges	1,654	564
Accrued expenses	100	50
<i>Changes in:</i>		
Trade and other creditors	(6,606)	4,382
Cash generated from operations	7,634	20,486
Interest paid	(1,654)	(564)
Net cash from operating activities	<u>5,980</u>	<u>19,922</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,806)	(33,843)
Net cash used in investing activities	<u>(1,806)</u>	<u>(33,843)</u>
Net increase/(decrease) in cash and cash equivalents	4,174	(13,921)
Cash and cash equivalents at beginning of year	11,979	25,923
Cash and cash equivalents at end of year	<u>16,153</u>	<u>12,002</u>

The notes on pages 10 to 17 form part of these financial statements.

Hiana[Hope In A New Age]
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 4 April 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is HIANA HOUSE, 141 Tat Bank Road, Oldbury, B69 4NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Offering	33,063	33,063	115,741	115,741
Tithe	23,102	23,102	74,298	74,298
General Donations	33,796	33,796	19,259	19,259
Building Donations	60,596	60,596	49,854	49,854
Kickstart Scheme	–	–	1,001	1,001
Gifts				
Gifts Aid	69,068	69,068	71,704	71,704

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
Grants receivable	–	–	500	500
	<u>219,625</u>	<u>219,625</u>	<u>332,357</u>	<u>332,357</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	<u>400</u>	<u>400</u>	<u>8,786</u>	<u>8,786</u>

7. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Refund	<u>33</u>	<u>33</u>	<u>2,390</u>	<u>2,390</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	146,504	–	146,504
Costs of raising donations and legacies - Other	24,908	–	24,908
Costs of raising donations and legacies - Other	24,564	–	24,564
	<u>195,976</u>	<u>–</u>	<u>195,976</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	225,671	26,218	251,889
Costs of raising donations and legacies - Other	19,083	–	19,083
Costs of raising donations and legacies - Other	13,211	–	13,211
	<u>257,965</u>	<u>26,218</u>	<u>284,183</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>26,525</u>	<u>26,525</u>	<u>58,053</u>	<u>58,053</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

10. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	2024	2024	2023
	£	£	£
Governance costs	26,525	<u>26,525</u>	<u>58,053</u>

11. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2024	2024	2023	2023
	£	£	£	£
Appliance Care Insurance	217	<u>217</u>	170	170
Cleaning -Refuse Collection	–	<u>–</u>	583	583
	217	<u>217</u>	<u>753</u>	<u>753</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	15,146	14,946
Operating lease rentals	<u>1,456</u>	<u>–</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	43,128	62,484
Employer contributions to pension plans	–	2,712
	<u>43,128</u>	<u>65,196</u>

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

15. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 5 April 2023	33,836	2,500	115,811	152,147
Additions	1,806	–	–	1,806
At 4 April 2024	<u>35,642</u>	<u>2,500</u>	<u>115,811</u>	<u>153,953</u>
Depreciation				
At 5 April 2023	5,776	2,500	47,633	55,909
Charge for the year	3,565	–	11,581	15,146
At 4 April 2024	<u>9,341</u>	<u>2,500</u>	<u>59,214</u>	<u>71,055</u>
Carrying amount				
At 4 April 2024	<u>26,301</u>	<u>–</u>	<u>56,597</u>	<u>82,898</u>
At 4 April 2023	<u>28,060</u>	<u>–</u>	<u>68,178</u>	<u>96,238</u>

16. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	–	823
Accruals and deferred income	1,350	1,250
Social security and other taxes	–	4,938
Other creditors	–	845
	<u>1,350</u>	<u>7,856</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2023: £2,712).

18. Analysis of charitable funds

Unrestricted funds

	At 5 April 2023 £	Income £	Expenditure £	At 4 April 2024 £
General funds	<u>102,052</u>	<u>220,058</u>	<u>(222,718)</u>	<u>99,392</u>
	At 5 April 2022 £	Income £	Expenditure £	At 4 April 2023 £
General funds	<u>101,508</u>	<u>343,533</u>	<u>(316,771)</u>	<u>128,270</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2024

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 5 April 2023	Income	Expenditure	At 4 April 2024
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>(1,691)</u>	<u>–</u>	<u>–</u>	<u>(1,691)</u>

	At 5 April 2022	Income	Expenditure	At 4 April 2023
	£	£	£	£
Restricted Fund 1 - desc in a/cs	<u>(1,691)</u>	<u>–</u>	<u>(26,218)</u>	<u>(27,909)</u>

19. Analysis of changes in net debt

	At 5 Apr 2023	Cash flows	At 4 Apr 2024
	£	£	£
Cash at bank and in hand	<u>11,979</u>	<u>4,174</u>	<u>16,153</u>

HIANA (HOPE IN A NEW AGE)

England & Wales - Charity number 1147490

Accounts

COMPANY REGISTRATION NUMBER: 10786024
CHARITY REGISTRATION NUMBER: 1147490

Hiana[Hope In A New Age]
Company Limited by Guarantee
Unaudited Financial Statements
4 April 2023

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Financial Statements
Year ended 4 April 2023**

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Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 4 April 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 4 April 2023.

Reference and administrative details

Registered charity name Hiana[Hope In A New Age]

Charity registration number 1147490

Company registration number 10786024

Principal office and registered office HIANA HOUSE
141 Tat Bank Road
Oldbury
B69 4NH

The trustees

BK Kord
BL Lumumba
CSF Sefa-Frimpong
RC Callow
OL Liburd

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

The trustees' annual report and the strategic report were approved on29/12/2023..... and signed on behalf of the board of trustees by:



BK Kord
Trustee

Charity Secretary

Hiana[Hope In A New Age]

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hiana[Hope In A New Age]

Year ended 4 April 2023

I report to the trustees on my examination of the financial statements of Hiana[Hope In A New Age] ('the charity') for the year ended 4 April 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Hiana[Hope In A New Age]

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hiana[Hope In A New Age] *(continued)*

Year ended 4 April 2023

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.

Sylvanus Dzotsi B.A(Hons),FCCA
Association of Chartered Certified Accountants

Yevs House
130 Cape Hill
Smethwick
West Midlands
B66 4PH
Independent Examiner

Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 4 April 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	332,357	–	332,357	399,850
Other trading activities	6	8,786	–	8,786	–
Other income	7	2,390	–	2,390	32,006
Total income		<u>343,533</u>	<u>–</u>	<u>343,533</u>	<u>431,856</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	257,965	26,218	284,183	401,323
Expenditure on charitable activities	9,10	58,053	–	58,053	18,969
Other expenditure	11	753	–	753	–
Total expenditure		<u>316,771</u>	<u>26,218</u>	<u>342,989</u>	<u>420,292</u>
Net income and net movement in funds		<u>26,762</u>	<u>(26,218)</u>	<u>544</u>	<u>11,564</u>
Reconciliation of funds					
Total funds brought forward		101,508	(1,691)	99,817	88,253
Total funds carried forward		<u>128,270</u>	<u>(27,909)</u>	<u>100,361</u>	<u>99,817</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 14 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Position**

4 April 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	15		95,840	77,318
Current assets				
Cash at bank and in hand		11,979		25,923
Creditors: amounts falling due within one year	16	<u>7,458</u>		<u>3,424</u>
Net current assets			<u>4,521</u>	<u>22,499</u>
Total assets less current liabilities			<u>100,361</u>	<u>99,817</u>
Net assets			<u><u>100,361</u></u>	<u><u>99,817</u></u>
Funds of the charity				
Restricted funds			(27,909)	(1,691)
Unrestricted funds			128,270	101,508
Total charity funds	18		<u><u>100,361</u></u>	<u><u>99,817</u></u>

For the year ending 4 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on ...29/12/2023..., and are signed on behalf of the board by:



BK Kord
Trustee

The notes on pages 7 to 14 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Cash Flows
Year ended 4 April 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net income	544	11,564
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	15,321	11,956
Interest payable and similar charges	564	–
Accrued expenses	50	250
<i>Changes in:</i>		
Trade and other debtors	–	3,753
Trade and other creditors	3,984	(199)
Cash generated from operations	<u>20,463</u>	27,324
Interest paid	(564)	–
Net cash from operating activities	<u>19,899</u>	<u>27,324</u>
Cash flows from investing activities		
Purchase of tangible assets	(33,843)	(46,923)
Net cash used in investing activities	<u>(33,843)</u>	<u>(46,923)</u>
Net decrease in cash and cash equivalents	(13,944)	(19,599)
Cash and cash equivalents at beginning of year	25,923	45,522
Cash and cash equivalents at end of year	<u>11,979</u>	<u>25,923</u>

The notes on pages 7 to 14 form part of these financial statements.

Hiana[Hope In A New Age]
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 4 April 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is HIANA HOUSE, 141 Tat Bank Road, Oldbury, B69 4NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Offering	115,741	115,741	20,459	20,459
Tithe	74,298	74,298	58,974	58,974
General Donations	19,259	19,259	107,416	107,416
Building Donations	49,854	49,854	58,438	58,438
Support Donations	–	–	84,094	84,094
Kickstart Scheme	1,001	1,001	13,691	13,691

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gifts				
Gifts Aid	71,704	71,704	56,778	56,778
Grants				
Grants receivable	500	500	–	–
	<u>332,357</u>	<u>332,357</u>	<u>399,850</u>	<u>399,850</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	<u>8,786</u>	<u>8,786</u>	<u>–</u>	<u>–</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Furlough Grant	–	–	30,742	30,742
Refund	<u>2,390</u>	<u>2,390</u>	<u>1,264</u>	<u>1,264</u>
	<u>2,390</u>	<u>2,390</u>	<u>32,006</u>	<u>32,006</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	225,671	26,218	251,889
Costs of raising donations and legacies -	19,083	–	19,083
Costs of raising donations and legacies -	<u>13,211</u>	<u>–</u>	<u>13,211</u>
	<u>257,965</u>	<u>26,218</u>	<u>284,183</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	322,960	–	322,960
Costs of raising donations and legacies -	38,019	–	38,019
Costs of raising donations and legacies -	<u>40,344</u>	<u>–</u>	<u>40,344</u>
	<u>401,323</u>	<u>–</u>	<u>401,323</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Support costs	58,053	58,053	18,969	18,969

10. Expenditure on charitable activities by activity type

	Support costs	Total funds 2023	Total fund 2022
	£	£	£
Governance costs	58,053	58,053	18,969

11. Other expenditure

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Appliance Care Insurance	170	170	–	–
Cleaning -Refuse Collection	583	583	–	–
	<u>753</u>	<u>753</u>	<u>–</u>	<u>–</u>

12. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	15,321	11,956
Operating lease rentals	–	37,900

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	62,484	97,130
Employer contributions to pension plans	2,712	–
	<u>65,196</u>	<u>97,130</u>

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

15. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 5 April 2022	24,106	2,500	91,698	118,304
Additions	9,730	–	24,113	33,843
At 4 April 2023	<u>33,836</u>	<u>2,500</u>	<u>115,811</u>	<u>152,147</u>
Depreciation				
At 5 April 2022	2,411	2,523	36,052	40,986
Charge for the year	3,365	375	11,581	15,321
At 4 April 2023	<u>5,776</u>	<u>2,898</u>	<u>47,633</u>	<u>56,307</u>
Carrying amount				
At 4 April 2023	<u>28,060</u>	<u>(398)</u>	<u>68,178</u>	<u>95,840</u>
At 4 April 2022	<u>21,695</u>	<u>(23)</u>	<u>55,646</u>	<u>77,318</u>

16. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	425	2,224
Accruals and deferred income	1,250	1,200
Social security and other taxes	4,938	–
Other creditors	845	–
	<u>7,458</u>	<u>3,424</u>

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,712 (2022: £Nil).

18. Analysis of charitable funds

Unrestricted funds

	At 5 April 2022 £	Income £	Expenditure £	At 4 April 2023 £
General funds	<u>101,508</u>	<u>343,533</u>	<u>(316,771)</u>	<u>128,270</u>

	At 5 April 2021 £	Income £	Expenditure £	At 4 April 2022 £
General funds	<u>89,944</u>	<u>431,856</u>	<u>(420,292)</u>	<u>101,508</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2023

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 5 April 2022	Income	Expenditure	At 4 April 2023
	£	£	£	£
Restricted Fund 1 -	<u>(1,691)</u>	<u>—</u>	<u>(26,218)</u>	<u>(27,909)</u>

	At 5 April 2021	Income	Expenditure	At 4 April 2022
	£	£	£	£
Restricted Fund 1 -	<u>(1,691)</u>	<u>—</u>	<u>—</u>	<u>(1,691)</u>

19. Analysis of changes in net debt

	At 5 Apr 2022	Cash flows	At 4 Apr 2023
	£	£	£
Cash at bank and in hand	<u>25,923</u>	<u>(13,944)</u>	<u>11,979</u>

HIANA (HOPE IN A NEW AGE)

England & Wales - Charity number 1147490

Accounts

COMPANY REGISTRATION NUMBER: 10786024
CHARITY REGISTRATION NUMBER: 1147490

Hiana[Hope In A New Age]
Company Limited by Guarantee
Unaudited Financial Statements
4 April 2022

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Financial Statements
Year ended 4 April 2022**

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Hiana[Hope In A New Age]

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 4 April 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 4 April 2022.

Reference and administrative details

Registered charity name Hiana[Hope In A New Age]

Charity registration number 1147490

Company registration number 10786024

Principal office and registered office HIANA HOUSE
141 Tat Bank Road
Oldbury
B69 4NH

The trustees

BK Kord
BL Lumumba
CSF Sefa-Frimpong
RC Callow
OL Liburd

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

The trustees' annual report and the strategic report were approved on11/03/2023..... and signed on behalf of the board of trustees by:



BK Kord
Trustee

Charity Secretary

Hiana[Hope In A New Age]

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hiana[Hope In A New Age]

Year ended 4 April 2022

I report to the trustees on my examination of the financial statements of Hiana[Hope In A New Age] ('the charity') for the year ended 4 April 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Hiana[Hope In A New Age]

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hiana[Hope In A New Age] *(continued)*

Year ended 4 April 2022

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.

Sylvanus Dzotsi B.A(Hons),FCCA
Association of Chartered Certified Accountants

Yevs House
130 Cape Hill
Smethwick
West Midlands
B66 4PH
Independent Examiner

Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 4 April 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	399,850	–	399,850	177,338
Other trading activities	6	–	–	–	230,899
Other income	7	32,006	–	32,006	–
Total income		<u>431,856</u>	<u>–</u>	<u>431,856</u>	<u>408,237</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	401,323	–	401,323	241,141
Expenditure on charitable activities	9,10	18,969	–	18,969	122,280
Total expenditure		<u>420,292</u>	<u>–</u>	<u>420,292</u>	<u>363,421</u>
Net income		<u>11,564</u>	<u>–</u>	<u>11,564</u>	<u>44,816</u>
Other recognised gains and losses					
Other gains/(losses) user defined 1		–	–	–	2,579
Net movement in funds		11,564	–	11,564	47,395
Reconciliation of funds					
Total funds brought forward		89,944	(1,691)	88,253	40,858
Total funds carried forward		<u>101,508</u>	<u>(1,691)</u>	<u>99,817</u>	<u>88,253</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to 13 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Financial Position**

4 April 2022

	Note	2022 £	£	2021 £
Fixed assets				
Tangible fixed assets	14		77,318	42,351
Current assets				
Debtors	15	–		3,753
Cash at bank and in hand		25,923		45,522
		<u>25,923</u>		<u>49,275</u>
Creditors: amounts falling due within one year	16	3,424		3,373
Net current assets			<u>22,499</u>	<u>45,902</u>
Total assets less current liabilities			<u>99,817</u>	<u>88,253</u>
Net assets			<u>99,817</u>	<u>88,253</u>
Funds of the charity				
Restricted funds			(1,691)	(1,691)
Unrestricted funds			101,508	89,944
Total charity funds	17		<u>99,817</u>	<u>88,253</u>

For the year ending 4 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on11/03/2023....., and are signed on behalf of the board by:



BK Kord
Trustee

The notes on pages 7 to 13 form part of these financial statements.

**Hiana[Hope In A New Age]
Company Limited by Guarantee
Statement of Cash Flows
Year ended 4 April 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net income	11,564	44,816
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	11,956	7,263
Interest payable and similar charges	-	1
Accrued expenses	250	100
<i>Changes in:</i>		
Trade and other debtors	3,753	(3,753)
Trade and other creditors	(199)	(2,395)
Cash generated from operations	<u>27,324</u>	46,032
Interest paid	-	(1)
Net cash from operating activities	<u><u>27,324</u></u>	<u><u>46,031</u></u>
Cash flows from investing activities		
Purchase of tangible assets	(46,923)	(12,348)
Net cash used in investing activities	<u>(46,923)</u>	<u>(12,348)</u>
Net (decrease)/increase in cash and cash equivalents	(19,599)	33,683
Cash and cash equivalents at beginning of year	45,522	9,260
Cash and cash equivalents at end of year	<u><u>25,923</u></u>	<u><u>42,943</u></u>

The notes on pages 7 to 13 form part of these financial statements.

Hiana[Hope In A New Age]
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 4 April 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is HIANA HOUSE, 141 Tat Bank Road, Oldbury, B69 4NH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Offering	20,459	20,459	32,022	32,022
Tithe	58,974	58,974	23,198	23,198
General Donations	107,416	107,416	54,562	54,562
Building Donations	58,438	58,438	–	–
Support Donations	84,094	84,094	–	–
Kickstart Scheme	13,691	13,691	–	–
Gifts				
Gifts Aid	56,778	56,778	67,556	67,556
	<u>399,850</u>	<u>399,850</u>	<u>177,338</u>	<u>177,338</u>

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	–	–	162,109	162,109
Other income from other trading activities type 1	–	–	60,591	60,591
Hall Hire	–	–	8,199	8,199
	<u>–</u>	<u>–</u>	<u>230,899</u>	<u>230,899</u>

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Furlough Grant	30,742	30,742	–	–
Refund	1,264	1,264	–	–
	<u>32,006</u>	<u>32,006</u>	<u>–</u>	<u>–</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	322,960	322,960	195,372	195,372
Costs of raising donations and legacies - Other type 1	38,019	38,019	45,241	45,241
Costs of raising donations and legacies – Other type 2	40,344	40,344	528	528
	<u>401,323</u>	<u>401,323</u>	<u>241,141</u>	<u>241,141</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	18,969	18,969	122,280	122,280

10. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2022 £	Total fund 2021 £
Governance costs	18,969	18,969	122,280

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

11. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	11,956	7,263
Operating lease rentals	37,900	–

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	97,130	121,329
Other employee benefits	–	15,265

The average head count of employees during the year was 6 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

There has been no trustees remuneration.

14. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 5 April 2021	–	2,500	68,881	71,381
Additions	24,106	–	22,817	46,923
At 4 April 2022	24,106	2,500	91,698	118,304
Depreciation				
At 5 April 2021	–	2,148	26,882	29,030
Charge for the year	2,411	375	9,170	11,956
At 4 April 2022	2,411	2,523	36,052	40,986
Carrying amount				
At 4 April 2022	21,695	(23)	55,646	77,318
At 4 April 2021	–	352	41,999	42,351

Hiana[Hope In A New Age]

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 4 April 2022

15. Debtors

	2022	2021
	£	£
Other debtors	–	3,753

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,224	1,275
Accruals and deferred income	1,200	950
Other creditors	–	1,148
	<u>3,424</u>	<u>3,373</u>

17. Analysis of charitable funds

Unrestricted funds

	At 5 April 2021	Income £	Expenditure £	Gains and losses £	At 4 April 2022
General funds	89,944	431,856	(420,292)	–	<u>101,508</u>

	At 5 April 2020	Income £	Expenditure £	Gains and losses £	At 4 April 2021
General funds	42,549	408,237	(363,421)	2,579	<u>89,944</u>

Restricted funds

	At 5 April 2021	Income £	Expenditure £	Gains and losses £	At 4 April 2022
Restricted Fund	(1,691)	–	–	–	<u>(1,691)</u>

	At 5 April 2020	Income £	Expenditure £	Gains and losses £	At 4 April 2021
Restricted Fund	(1,691)	–	–	–	<u>(1,691)</u>

18. Analysis of changes in net debt

	At 5 Apr 2021	Cash flows £	At 4 Apr 2022
Cash at bank and in hand	45,522	(19,599)	<u>25,923</u>

HIANA (HOPE IN A NEW AGE)

England & Wales - Charity number 1147490

Accounts

Charity number: 1147490

**Hiana [Hope In A New Age]
Trustees' report and financial statements
for the year ended 4 April 2021**

Hiana [Hope In A New Age]

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Hiana [Hope In A New Age]

Legal and administrative information

Charity number	1147490
Business address	HIANA House 141 Tat Bank Road Oldbury Birmingham B69 4NH
Registered office	HIANA House 141 Tat Bank Road Oldbury Birmingham B69 4NH
Trustees	Bernard Kord Boniface Lumumba Caroline Sefa-Frimpong Rachel Callow Oscar Liburd
Accountants	Yevs & Co Yevs House 130 Cape Hill Smethwick West Midlands B66 4PH

Hiana [Hope In A New Age]

Report of the trustees for the year ended 4 April 2021

The trustees present their report and the financial statements for the year ended 4 April 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

An inspired and motivated young man founded HIANA, which stands for Hope in a New Age, in 2012. HIANA is now run by the youth and is focused on the well being of young people in the community who are experiencing hardship.

The organisation's vision is to see its generation of young people set free from the constrictions of their social backgrounds and to become equipped to make a positive impact in their own communities. HIANA works to invest in young people with the understanding that if the youth are positively empowered and inspired subsequently their communities and the general public as a whole will be transformed for the better. HIANA views the young people as the hope for their future communities. Some of the young people who were once a recipient of HIANA's services have now become avid volunteers, support staff and contributors to the advancement of HIANA's mission.

With many young people growing up in underprivileged communities, HIANA seeks to provide education, training, healthcare projects and all that is necessary to support, empower and enable young people to live their lives unaffected by limitations as a result of their background and/or lack of support. By encouraging personal and professional development for all, HIANA supports young people all over the UK and has dedicated volunteers from all over for example, Birmingham, Milton Keynes, Oxford, Wolverhampton, in addition to local volunteers and international connections. HIANA also facilitates mission work and international youth empowerment projects, which provide the youth the opportunity to travel, gain exposure of international issues and varying solutions, as well as to collaborate with other like-minded youths seeking to channel positive changes within themselves and the world around them

HIANA operates as an incorporated charitable company limited by guarantee (CLG) and is both a registered charity (1147490) and a non profit company (10786024), established under its Memorandum and Articles of Association and Constitution of 9th April 2012, as amended on 18th July 2012.

There are five trustees, who are co-opted. There is one appointed CEO who oversees an executive management team. In keeping with HIANA's ethos the appointed management are often young people who assist in the management of HIANA's volunteers and activities on a day-to-day basis. The CEO and executive management keep the Trustees informed of current proceedings. Regular meetings of the trustees take place with additional communication between meetings with the CEO and executive management where applicable

Hiana [Hope In A New Age]

Report of the trustees for the year ended 4 April 2021

Objectives and activities

The Charity's Objects are the following: -

1. To develop the capacity and skills of the members of socially and economically disadvantaged communities within the local community and surrounding areas in such a way that they are better able to help meet their needs and to better participate fully in society;
2. To work towards the relief of poverty and financial hardship experienced within the community by providing items and services to individuals in need;
3. To promote racial harmony, cohesion and equality amongst people from different social background for the benefit of the public by promoting the sharing of knowledge and cultivating mutual understanding between different racial groups, advancing education, and raising awareness about different racial groups to promote good relations between people of different racial backgrounds and evaluating and monitoring the success of any activities promoting the elimination of discrimination on the grounds of race.
4. To provide spiritual support and advice to those in need of spiritual guidance or desiring and seeking spiritual assistance, through Beauty Behind Gospel, the organisation's church faction, in line with the organisation's founding commission objective which is to advance the Christian faith through various outreach programmes, holding of prayer meetings, Christian festivals and production of Christian literature to provide others insight into the Christian faith.
5. To develop overseas missions with the aim of supporting and impacting communities for the benefit of, and through, youth empowering projects. This objective is in line with the organisation's overarching objective to relieve individuals from hardship, promote racial and cultural cohesion, and enable individuals to become more self-sufficient and participating individuals through the means of education, training, healthcare and other necessary support.

HIANA has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing aims and objectives, and in the planning and implementation of activities

This year has been a significant year of change due to the Covid-19 pandemic. We take the opportunity to acknowledge both the faithfulness and grace of our Lord Jesus Christ, who calls us and equips us to fulfil our mission, and also our donors, church members and supporters for their prayers and financial giving.

We are grateful for our individual donors, volunteers & church supporters' ongoing generosity in time and giving.

We would like to grab the opportunity to thank the professional footballers whose names we shall not mention here, for their continuous generosity towards our organisation and Church.

Hiana [Hope In A New Age]

Report of the trustees for the year ended 4 April 2021

Achievements and performance

Summary of HIANA activities 5th April 2020 to 4th April 2021.

Due to the pandemic much of the work was put on hold or has been moved online and there has been a significant reduction in in-house services.

HIANA has continued to support people in the areas of:

Counselling

Covid-19 Pandemic Needs

Food and living support

Travel support

Spiritual advice & advocacy

Academic Support

Marital and relationship issues

Emotional distress

Bereavement

Mental Health issues

Illness and Chronic Pain distress

Hiana [Hope In A New Age]

Report of the trustees for the year ended 4 April 2021

Counselling, Advice and Advocacy

HIANA continues to provide free counselling for young people dealing with a variety of issues including stress, employment, family issues, mental health issues, post-traumatic stress or any other life crisis.

The charity provides counselling in the form of counsel and advisory sessions, which are rooted on a biblical foundation, and the teachings of Jesus Christ.

All individuals supported by this service are made aware of the christian basis of counselling. HIANA has continued to see the change in individuals, some examples include improved outlook on life, improved living environment, and improved professional development and more individuals with a healthy state of mind.

HIANA's results are tangible and there are a quantifiable number of testimonies of individuals advocating for the counselling service.

During the Covid-19 pandemic, face to face and in-person counselling sessions have been significantly reduced however a limited number have been available to service users where possible & upon an urgent need. The majority of counselling services have continued, on a voluntary basis, via phone and zoom sessions for the duration of the UK National Lockdowns and in spite of the pandemic restrictions HIANA has continued to counsel approximately 70 people during this time.

HIANA's marriage-counselling sessions were developed into a free 6 month programme which were designed for young people either in courtship, engaged or newly married, to receive counselling and receive support from other couples with all issues related to dating, courtship and marriage.

HIANA has also continued with group counselling sessions aimed at building confidence in the young people as well helping young people connect and establish bonds with other young people, giving them a sense of community. These sessions have helped each service user to set goals and achieve them and provide an optional support network for those undergoing hardships and difficulties.

Hiana [Hope In A New Age]

Report of the trustees for the year ended 4 April 2021

Creative Space

The Creative Space project, a Youth Hub and multi-purpose space for study, projects and work was closed for the majority of the year, with plans to relaunch next financial year.

Scheduled events through the Creative Space were put on hold due to the frequent national restrictions and staff furlough.

Kids Club

Again due to the pandemic, all Kids Club activities have been halted. A limited children's ministry class Sundays for children between 6 months-10 years old was reopened as in-house church services were reinstated.

One Heart Project

HIANA continued the One Heart project. Audio and video podcasts were released in order to provide a platform for people to share their views and experiences of racism. The project seeks to help combat racism and prejudice, by empowering people to unite, using a combination of music and arts to spread positivity and hope to the wider community, incorporating a mixture of music and documentaries to create a powerful movement to help spread a global message to end racism.

Due to pandemic restrictions and a halt in operations, this project was paused for future permissibility.

Support and Outreach

During the COVID-19 Pandemic, a lot of individuals were impacted by the changes in the economy.

Many lost jobs, sources of income, opportunities to socialise and family members. HIANA has been able to offer financial support to disadvantaged members of the community.

Due to a lack of in person meetings and restrictions, HIANA amalgamated it's outreach programme with its social welfare programme, in order to help support individuals to both pay their rent, bills and provide food or access to food, clothes, living, study & travel costs. An additional Covid-19 Support programme was set up to financially support those suffering specific Covid-19 related issues. Individual support was provided on a case-by-case basis.

Support groups

HIANA has continued regular support group gatherings where volunteers hold meetings open to the local community for men and women to come together, pray and discuss overcoming problems. Support groups have continued to serve the community and are available to help individuals connect and provide a supportive social network to the attendees. With the national restrictions in place these have been continued online and via phone.

When the government reinstated formal support bubbles, a limited number of support groups were held in person. The support groups were the most popular and stable project of the financial year allowing support networks to continue and help keep the presence of HIANA open to the community

Hiana [Hope In A New Age]

Report of the trustees for the year ended 4 April 2021

Training and Education

A limited number of training was available this year, which was provided online.

Leadership Classes- a volunteer lead free training programme continued for young people to empower them as leaders in their homes and communities and to teach them the importance of leadership.

Recording Studio Project- although the project was predominately put on hold a volunteer lead radio show and podcast was produced and released on a local radio station and on YouTube.

Mission Work

HIANA has halted international mission trips until travel without quarantining is possible but has continued to support its long-term overseas mission work in Togo and Ghana by providing financial aid for the on-going building project of the mission centre for future volunteers. In addition to this, HIANA raised and sent monetary donations to support New Life Churches in Albania with a food parcel appeal for poor families in Albania, in December 2020. Through this appeal 24 families were successfully supported.

Financial review

Funding sources- The majority of HIANA's income is given by church members and individual donors, which is increased through the Gift Aid scheme. HIANA has also been greatly supported by a couple of professional footballers (to whom we are very grateful) who help us to raise funds throughout the year.

Plans for future periods

HIANA's future plans are contingent on the seasons God gives in the years ahead but the organisation hopes to continue plans that were postponed in 2020

- To continue with Creative Space Youth Hub & services
- To find and purchase a suitable building to extend the work of the organisation all across Birmingham
- To develop a programme for the mental well being of young people post pandemic and a preventative mental health outreach and referral service.
- To establish a young persons mentorship and tutorship programme
- Launch a media and communications studio geared towards youth empowerment
- Launch our first community Café
- Re-Launch our overseas Mission trips to Albania, Togo, Ghana, Germany and expand to other countries such as Pakistan and India
- To continue the work of spreading the good news of the life, death and resurrection of the Lord Jesus Christ and the love of God through Beauty Behind Gospel.
- To complete the mission home building project in Togo and expand and begin building another home in The Volta Region of Ghana.
- To launch a collaborative music project including artists from all over the world to spread positivity and to promote artistic creativity in our community.

Hiana [Hope In A New Age]

Report of the trustees for the year ended 4 April 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They 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

On behalf of the board

Secretary

Hiana [Hope In A New Age]

Independent examiner's report to the trustees on the unaudited financial statements of Hiana [Hope In A New Age].

I report on the accounts of Hiana [Hope In A New Age] for the year ended 4 April 2021 set out on pages 2 to 15.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or

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

.....
Sylvanus Dzotsi-BA(Hons) FCCA-Yeys & Co
ACCA
Independent examiner
Yeys House
130 Cape Hill
Smethwick
West Midlands
B66 4PH

Hiana [Hope In A New Age]

Statement of financial activities

For the year ended 4 April 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	177,338	-	177,338	168,361
Activities for generating funds	3	162,109	-	162,109	70,168
Incoming resources from charitable activities	4	60,591	-	60,591	1,619
Other incoming resources	5	8,199	-	8,199	5,210
Total incoming resources		<u>408,237</u>	<u>-</u>	<u>408,237</u>	<u>245,358</u>
Resources expended					
Pastors Love Offering		10,306	-	10,306	14,505
Light & Heat		1,484	-	1,484	
Mission Building Project		95,000	-	95,000	-
Rent Support		20,000	-	20,000	11,070
Repairs & Maintenance		3,000	-	3,000	448
Public Liability Insurance		1,610	-	1,610	3,809
Church & Water Rates		695	-	695	
Motor and travelling expenses		26,020	-	26,020	14,618
Accountancy fees		950	-	950	850
Legal and professional fees		688	-	688	150
Communications and IT		5,601	-	5,601	4,874
Promotional Expenses		4,500	-	4,500	3,684
Musician Allowance		764	-	764	100
Refreshments		251	-	251	159
Mission Living Cost		18,278	-	18,278	19,618
Charity Staff & Volunteer Cost		121,329	-	121,329	43,902
Depreciation and impairment		7,263	-	7,263	5,161
Outreach Leisure cost		32,000	-	32,000	-
General Expenses		2,171	-	2,171	396
Donation		5,968	-	5,968	116,981
Love Offering -Church Elder		-	-	-	1,020
Printing & Recording Expenses		2,962	-	2,962	2,051
Total resources expended		<u>360,840</u>	<u>-</u>	<u>360,840</u>	<u>243,396</u>

The notes on pages 13 to 15 form an integral part of these financial statements.

Hiana [Hope In A New Age]

Statement of financial activities

For the year ended 4 April 2021

Total funds brought forward	42,551	(1,691)	40,860	38,898
Total funds carried forward	<u>89,948</u>	<u>(1,691)</u>	<u>88,257</u>	<u>40,860</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Hiana [Hope In A New Age]

Balance sheet as at 4 April 2021

	Notes	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	6		42,349		37,264
Current assets					
Cash at bank and in hand		45,529		9,264	
		<u>45,529</u>		<u>9,264</u>	
Creditors: amounts falling due within one year	7	380		(5,668)	
Net current assets			<u>45,909</u>		<u>3,596</u>
Net assets			<u>88,258</u>		<u>40,860</u>
Funds					
Restricted income funds			(1,691)		(1,691)
Unrestricted income funds			89,949		42,551
Total funds			<u>88,258</u>		<u>40,860</u>

The financial statements were approved by the trustees on and signed on its behalf by

Bernard Kord
Trustee

Hiana [Hope In A New Age]

Notes to financial statements for the year ended 4 April 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.5. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment	-	10% straight line
Motor vehicles	-	15% straight line

Hiana [Hope In A New Age]

Notes to financial statements for the year ended 4 April 2021

1.6. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Voluntary income

	Unrestricted funds £	2021 Total £	2020 Total £
Offering	32,022	32,022	41,307
Tithe	23,198	23,198	23,465
General Donation	54,562	54,562	57,404
Gifts Aid	67,556	67,556	46,185
	<u>177,338</u>	<u>177,338</u>	<u>168,361</u>

3. Activities for generating funds

	Unrestricted funds £	2021 Total £	2020 Total £
Fundraising events	162,109	162,109	70,168
	<u>162,109</u>	<u>162,109</u>	<u>70,168</u>

4. Incoming resources from charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Other income-transfer from savings	60,591	60,591	1,619
	<u>60,591</u>	<u>60,591</u>	<u>1,619</u>

5. Other incoming resources

	Unrestricted funds £	2021 Total £	2020 Total £
Other income-Hall Hire	8,199	8,199	1,335
Other income-Refund	-	-	3,875
	<u>8,199</u>	<u>8,199</u>	<u>5,210</u>

Hiana [Hope In A New Age]

Notes to financial statements for the year ended 4 April 2021

6. Tangible fixed assets	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 5 April 2020	56,533	2,500	59,033
Additions	12,348	-	12,348
At 4 April 2021	<u>68,881</u>	<u>2,500</u>	<u>71,381</u>
Depreciation			
At 5 April 2020	19,994	1,773	21,767
Charge for the year	6,888	375	7,263
At 4 April 2021	<u>26,882</u>	<u>2,148</u>	<u>29,030</u>
Net book values			
At 4 April 2021	<u>41,999</u>	<u>352</u>	<u>42,351</u>
At 4 April 2020	36,539	727	37,266

7. Creditors: amounts falling due within one year	2021 £	2020 £
Trade creditors	1,275	2,125
Other taxes and social security	(3,753)	2,693
Other creditors	1,148	-
Accruals and deferred income	950	850
	<u>(380)</u>	<u>5,668</u>

8. Unrestricted funds	At 5 April 2020 £	Incoming resources £	Outgoing resources £	At 4 April 2021 £
Unrestricted Fund	<u>42,551</u>	<u>408,237</u>	<u>(360,840)</u>	<u>89,948</u>

9. Restricted funds	At 5 April 2020 £	At 4 April 2021 £
Description for Restricted Fund	<u>(1,691)</u>	<u>(1,691)</u>

Hiana [Hope In A New Age]

The following pages do not form part of the statutory accounts.

Hiana [Hope In A New Age]

Detailed statement of financial activities

For the year ended 4 April 2021

	2021	2020
	£	£
Incoming resources		
Incoming resources from generating funds:		
<i>Voluntary income</i>		
Offering	32,022	41,307
Tithe	23,198	23,465
General Donation	54,562	57,404
Gifts Aid	67,556	46,185
	<u>177,338</u>	<u>168,361</u>
<i>Activities for generating funds</i>		
Fundraising events	162,109	70,168
	<u>162,109</u>	<u>70,168</u>
Total incoming resources from generating funds	<u>339,447</u>	<u>238,529</u>
Incoming resources from charitable activities		
Other income-transfer from savings	60,591	1,619
	<u>60,591</u>	<u>1,619</u>
Other incoming resources		
Other income-Hall Hire	8,199	1,335
Other income-Refund	-	3,875
	<u>8,199</u>	<u>5,210</u>
Total incoming resources	<u>408,237</u>	<u>245,358</u>
Resources expended		
Costs of generating funds:		
Fundraising trading:		
cost of goods sold and other costs		

Hiana [Hope In A New Age]

Detailed statement of financial activities

For the year ended 4 April 2021

	2021 £	2020 £
Charitable activities		
<i>Activities undertaken directly</i>		
General Expenses	2,171	396
	<u>2,171</u>	<u>396</u>
total expenditure	<u>2,171</u>	<u>396</u>
Total charitable activity expenditure	<u>2,171</u>	<u>396</u>
Governance costs		
<i>Activities undertaken directly</i>		
Mission Building Project	95,000	-
Rent Support	20,000	11,070
Establishment - Repairs & maintenance	3,000	448
Establishment - Public Liability Insurance	1,610	1,227
Motor vehicle expenses	7,500	6,271
Other motor & travel expenses	3,255	8,347
Office expenses - Communication & IT	5,601	4,874
Promotiona Expenses	4,499	3,686
Musician Allowance	-	100
Interest - Bank loans & overdraft	1	1
Refreshments	250	158
General Expenses	278	432
Donation	5,968	116,981
Love Offering -Church Elder	-	1,020
	<u>146,962</u>	<u>154,615</u>
<i>Support costs</i>		
Pastor's Love Offering	10,306	14,505
Support - Establishment - Rates & water	695	2,582
Support - Establishment - Light & heat	1,484	-
Support -Transport Support	15,265	-
Support - Professional - Accountancy fees	950	850
Support - Professional - Other	688	150
Support - Subscriptions	764	-
Overseas Mission	18,000	19,186
Charity staff & Volunteers	121,329	43,902
Support - Depreciation & impairment	7,263	5,161
Outreach Covid 19 support cost	32,000	-
	<u>208,744</u>	<u>86,336</u>
Printing & Recording Expense	2,962	2,051
Total governance costs	<u>358,668</u>	<u>243,002</u>

Hiana [Hope In A New Age]

Detailed statement of financial activities

For the year ended 4 April 2021

Net incoming/(outgoing) resources for the year	<u>47,398</u>	<u>1,960</u>
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