

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 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.

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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		<u>99,392</u>	<u>(1,691)</u>	<u>97,701</u>	<u>100,361</u>
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.

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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	4,980	4,980	24,564	24,564
	<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	2024
	£	£	£
Governance costs	2,115	2,115	26,525

12. Other expenditure

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
		2025		2024
	£	£	£	£
Appliance Care Insurance	—	—	217	217

13. Net expenditure

Net expenditure is stated after charging/(crediting):

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

14. Staff costs

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

	2025	2024
	£	£
Wages and salaries	23,391	43,128

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	<u>540</u>	<u>–</u>
	<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>