

Hope For Tomorrow Global

Report and Accounts
Year ended 31st March 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

HOPE FOR TOMORROW GLOBAL
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Donna Bloomfield Nigel Ring Jeremy Thornton Valerie Poirot Callum Lympny Lois Taylor (19 May 2023)
Governing Document	Constitution for a CIO Foundation registered 5 October 2015
Charity Registration Number	1163834
Principal Address	Trinity Centre Stonehill Green, Westlea SWINDON SN5 7AR
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank Plc

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REPORT FOR THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

Introduction

The trustees have pleasure in submitting their Report and the accounts for the year.

Objects and Vision

The object of the charity

The charity is governed by a Constitution and is constituted as a charitable incorporated organisation. The charity's principal objects, as set out in its governing document, are:

- The relief and/or prevention of poverty, financial need and suffering in such places as the charity Trustees may decide.
- The advancement of education, health and saving lives in such places as the charity Trustees may decide.

The vision of Hope for Tomorrow Global is to:

- Bring hope of lasting change to the poor and broken-hearted
- See the poor and vulnerable given dignity and empowered to help bring about change and transformation in their own communities and nations

Our Guiding Principles

We are committed to:

- The relief and prevention of poverty in the nations where we are working
- The relief of financial need, hardship and suffering among victims of disasters, whether this be natural disasters or other causes
- Saving lives and advancing health in the nations in which we are operating
- Advancing education by enabling access to schooling, training, and further education

We are a Christian charity, working with and through churches, but serve and support those of any or no faith

We aim to:

- To express our Christian faith by practically demonstrating the love and Father-heart of God to all people regardless of race, religion, age, gender or sexual orientation.



- To alleviate poverty among the poorest and most vulnerable by providing opportunities that empower them and offer long-term solutions, rather than creating dependency.
- To invest in opportunities and initiatives which have the potential to lead to long-term sustainable community development and transformation.
- To advocate for the poor and speak up on behalf of those who have no voice.
- To see the poor valued, treated with respect and given the dignity they deserve.
- To encourage and enable resources to be used and shared effectively to help communities develop.
- To equip and mobilise people, recognising that money isn't always the answer to poverty and that sharing knowledge and passing on skills and expertise are often keys to change and transformation.

How we work

To achieve our aims, Hope for Tomorrow Global (HFTG) works with City Gate Church (CGG), based in Bujumbura in Burundi, and make grants to this church to support a variety of activities. CGC has a vision to see Burundi transformed by empowering the poor to bring about change in their community and nation.

We place a high value on working closely with individuals and communities and always seek to serve and support rather than to dictate or impose. We therefore work hard at building strong relationships so that we are genuinely working together, rather than merely setting out to meet a need.

We believe that poverty isn't merely a lack of money but a lack of choice and opportunity. Therefore, a large part of Hope for Tomorrow Global's role is to enable, to facilitate and to support and resource where we can. Sometimes this involves giving finance directly, especially in crisis situations, but we believe that it's primarily about enabling people to access opportunities that will empower them, such as education and skills training.

We believe that these opportunities have an ongoing, lasting impact and that they will play a part in seeing genuine, lasting transformation.

In planning our activities, we have applied the guidance on public benefit issued by the Charity Commission.

Review of our activities in the year

Our current focus is serving the poor in Burundi and alleviating poverty in East Africa. In aiming to achieve our objectives, we made grants to CGC to support the following activities:

A. Foundations for Farming (FfF)

We are training people in this way of farming, which was originally pioneered in Zimbabwe, because it has the potential to eradicate hunger in Burundi and enable Burundi to feed itself as a result of the greatly increased yields it produces.

What is Foundations for Farming?

FfF is based on God's word and how He designed things in nature and encourages personal transformation, hard work and faithfulness and involves implementing the principles of conservation agriculture.



Foundations for Farming Results in:

- Greatly increased yields compared with conventional farming methods. In Burundi we have been getting 6 - 8 tonnes of maize per hectare compared with the national average of 1.5 tonnes per hectare.
- Small-scale farmers being able to feed their families from a small plot of land known as a Pfumvudza (1/16th of a hectare). Maize harvested in just one season will feed a family of six for an entire year.
- Families gaining a small income from the sale of beans grown in the second season.
- Prevention of soil erosion and restoration of the soil, leading to increased yields in subsequent years.



Implementing Foundations for Farming in Burundi

In the past 12 months we have:

- Supported around 300 farmers we have previously trained in FfF, working with them on the fields to ensure they faithfully implement what they have been taught.
- We have also provided plots of land (Pfumvudza plots) and seed, plus farming equipment to almost 200 of the poorest families we have previously trained, so that they can continue to implement FfF and feed their families.
- We have trained over 30 new trainees in FfF at our training centre, in a residential training week.
- The participants included leaders, pastors, non-profit associations, agronomists, and key people of influence across the nation.
- We then supported them as they implemented FfF in their own regions.





- We also trained a further 43 poor families on the fields, in different communities and have supported them in the implementation of FfF.

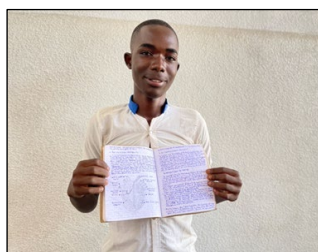
As a Result:

- Hundreds of families are now feeding their families by implementing FfF on Pfumvudza plots.
- Their harvests are now consistently providing food for an entire year and poverty is being alleviated.
- Dignity is being restored and families are no longer forced to beg or scavenge for food. They are now getting requests to train their neighbours who have seen the increased yields and also want to learn.
- People of influence who we've trained from across the nation are now implementing FfF in their regions. Many have reported greatly increased yields and are eager to become trainers to expand the impact within their area.



B. Education

- We provided uniforms and school kits for over 300 primary and secondary school children in the communities we are working with and assisted with school fees to enable the young people to attend school, so giving them the opportunity to get an education.



- We have continued helping poor and illiterate families to appreciate the value of education, including teaching parents how to support their children in their learning through home visits.
- The fact that children are now in school has also reduced begging, and local leaders have reported that children are no longer hanging around in the streets and getting into trouble!



C. Rebuild, Restore

- This is an initiative to provide safe shelter for the poorest of the poor. Initially this is often by providing assistance with rent for homeless families in crisis, but the aim is to provide families with a home of their own, giving them the opportunity to have security and be able to rebuild their lives and eventually to be free from the grip of poverty, without the added burden of monthly rent.
- In the 12 months from April 23 - March 24 we have built 19 homes and have also purchased building plots for further a further 60+ homes



D. Health and Nutrition

- We have contracts with two clinics and provide fees for medical bills, so that those unable to afford medical treatment can access critical medical care.
- On average around 80 people a month receive this assistance. It has saved many, many lives.
- We provide a cup of full fat milk every weekday to vulnerable children in two communities as a source of nutrition, as well as to nursing mothers.



- We provide porridge and other food to undernourished children, adults and entire families to combat malnutrition.



E. Other Crisis Support

- We enable poor families to engage in income generating activities by providing start-up funds or equipment for small businesses, helping with house repairs, assisting with burial costs and other needs.
- We also have a pastoral care ministry called Kingdom Care which seeks to offer advice and support to families and individuals in a range of situations including bereavement, the aftermath of crime and domestic and sexual abuse, financial hardship, illness and relational challenges and breakdowns etc.

F. Leadership Training and Development

- We are constantly seeking to identify those with leadership potential and are actively investing in them and raising them to become leaders in their communities





Planned Activities for the Coming Year (April 2024 - March 2025)

Objectives

The key objectives to be addressed during the coming year are:

- The relief and prevention of poverty
- The relief of financial need, hardship and suffering among victims of disasters, whether this be natural disasters or other causes
- Saving lives and advancing health
- Advancing education by enabling access to schooling, training, and further education

In the year ahead we plan to continue our efforts to support those in crisis, to empower the poor, the marginalised and the disadvantaged, and to relieve poverty and advance health and education in Burundi in the following ways:

A. Poverty Alleviation & Food Security Through Farming

Teaching Foundations for Farming

- A key priority is to continue to focus on eradicating hunger and enabling poor Burundian families to sustain themselves by teaching them Foundations for Farming (FfF) which on average, results in yields which are 10 times more than crops grown using conventional farming methods, when the principles are applied faithfully and the same land is used year on year.
- Farmers implementing FfF are able to feed their families and gain an income from surplus crops, from a plot of land known as a Pfumvudza, which is 32 times smaller than the 2 hectares that would be needed when conventional farming methods are used. This way of farming therefore has a huge role to play in lifting people out of poverty, especially in a nation like Burundi, where there's not enough land for people to sustain themselves.
- It has the potential to be life-changing for those dependent upon the land for their survival, as is the case for around 85% of Burundians, so HFTG is committed to making this training available and accessible to as many people as possible across the nation, from the poorest of the poor to those who are highly educated and in positions of influence.

Developing and Implementing the Pfumvudza Concept

- A Pfumvudza plot is 39m x 16m, (1/16th of a hectare) and is the exact size needed for a farmer to grow enough of their staple food, maize, to feed their family (up to six people) for an entire year, when FfF is implemented faithfully.
- HFTG remains committed to demonstrating that by adopting the pfumvudza concept and implementing the principles of FfF faithfully, a family can become food secure in just one season. This will involve maintaining existing demonstration plots and establishing new ones in communities, where visitors, passers-by and potential trainees can see for themselves just how much maize can be grown and harvested from these small plots.



- In the second farming season, beans are grown on the same pfumvudza, once the maize has been harvested. Crop rotation cares for the soil, replenishing nutrients and results in yields which increase year on year when the same soil is used, as the soil health actually improves.
- This second crop is not just about caring for the soil though. It actually provides the farmer with a crop they can sell for an income, which of course is helping to lift them from poverty, giving them at least something they can use towards covering critical needs.
- Further benefits of the pfumvudza concept include that it's far less time-consuming and cheaper to manage than conventional farming, due to the reduced amount of land needed. These small plots can be farmed in just 1 – 2 days a week, meaning farmers can also farm other pfumvudza plots, if they have land available. They can then increase their income from selling the produce, or they can find other work on the other days of the week when not managing their pfumvudza. The fact that the land is smaller also means less seed and fertilizer etc. is needed at the outset; another big help for farmers struggling to survive.

Foundations for Farming Goals for 24/25

By continuing to work closely with our partner, City Gate Church, Bujumbura, (CGC) HFTG aims to:

1. Continue to assist and support 200 poor farmers who have been trained in FfF by renting land, so providing each family with a plot of land to farm on. They can then use the skills they have gained to feed their families.
2. Encourage all trainees who have successfully managed one Pfumvudza to search for a second Pfumvudza plot. They can expand and then sell the additional crops to increase their income, so helping lift them from poverty.
3. Continue to fund the team of FfF trainers so that as well as training more farmers, they can support the newly-trained farmers on their fields regularly, ensuring that high standards are maintained and guiding and advising them as needed, so they continue to implement FfF successfully.
4. Continue to fund the rent and running costs of the building, The Eden Centre, which is used for a variety of activities supported by HFTG, but which primarily functions as a Foundations for Farming training centre. This centre has accommodation facilities and is used for residential training weeks, as well as training days, FfF introductory seminars, FfF Presentations and workshops. These are all important in helping to make FfF known and accessible to people from across the nation, including local leaders, NGOs and influential authority figures.
5. Fund and facilitate further training to take place in poor communities on the fields, (which is more accessible, appropriate and effective for the poor), as well as more FfF training days and residential weeks at the training centre, which is more applicable to those who are educated and who live at a distance.



6. To enable adequate follow-up and support from the FfF trainers for farmers previously trained in FfF who are located across Burundi, through a process known as shepherding. This involves ongoing monitoring and support from the FfF trainers and includes site visits, soil testing, data collection and giving advice and guidance in person and over the phone/WhatsApp. This requires funding, especially for running a 4 x 4 vehicle which is essential in reaching farmers around the nation.
7. Continue to work with CGC in identifying those who have the potential to train others from within the groups of trainees, in order to be able to offer them the option of becoming accredited trainers in due course.
8. HFTG is committed to helping CGC to purchase land and establish a purpose-built Stewardship Centre. This will be a multi-use building serving CGC and its various ministries (see below) but will be primarily used as a training centre for Foundations for Farming and the accompanying 'Foundations for Family' and 'Foundations for Finance' training modules.
9. Taught together, these three modules form a training package known as 'I was Hungry'. It has a proven track record of lifting families from poverty as it focuses not only on the farming, but also teaches farmers how to steward their resources, including money earned from the sale of their crops. This teaching, alongside understanding and applying Biblical values to family life, is transforming families and is impacting entire communities where it's being taught and implemented in other nations, so HFTG is eager to facilitate this in the communities it's serving in Burundi.

B: Kingdom Care Ministry

- HFTG aims to help facilitate and enable CGC to relaunch its Kingdom Care ministry, with fresh training and by appointing a new team to enhance its effectiveness in providing pastoral care, advice and support that is based on Biblical values and principles.
- As well as encapsulating the practical support needed for families in crisis, as detailed below, the aim is for Kingdom Care to restart the drop-in service it previously offered, so that community members have a safe place where they can come to seek advice and where they can talk about concerns and issues, including sexual assault and domestic violence. These are all too common, especially among the poor and vulnerable. People can then receive the appropriate guidance and support.

Crisis Support

- HFTG aims to continue to support families in crisis in the communities City Gate Church, our partner, is working with, by providing food, shelter and medical assistance, as and when needed.
- We will continue to work closely with CGC and the leaders in the communities CGC is working in, to find appropriate means by which people can sustain themselves and by which poverty can be alleviated. We remain eager that they take a lead in these things wherever possible and that we play a supporting, facilitating role, as appropriate.



Crisis Support Goals for 24/25

Health and Nutrition

1. HFTG aims to maintain the provision of milk to vulnerable nursing mothers and children at risk of malnutrition in the communities we are already working with, where families are displaced and living in squalor. This milk provides a valuable source of nutrition and is given 5 days a week to children aged 1 to 6 years old.
2. We remain eager to enlist the help and advice of healthcare professionals who can advise us in accurately identifying and supporting adults, babies and children who are malnourished or at risk of malnutrition.
3. HFTG aims to improve the monitoring of the health and well-being of the children CGC works with so that those of particular concern can receive the appropriate support which includes supplying nutrient-rich porridge and other foods, as well as the access to medical care through local clinics and health professionals.
4. HFTG endeavours to provide further training to staff members involved in this valuable ministry so that resources can be more effectively targeted to those who are most in need.
5. HFTG aims to provide food to vulnerable families within the communities CGC is working with, where they are unable to provide for themselves due to illness, disability, or other crisis situations, as a short-term measure, whilst working with them to find long-term sustainable solutions such as learning Foundations for Farming or helping them find other means of generating an income.
6. HFTG aims to continue to provide funds for medical care for those who need it but are unable to afford it, through consultation with community leaders and established relationships with local clinics.

C: Education

Goals for 24/25

1. By working closely with CGC, HFTG aims to continue assisting families in crisis by providing funding for school uniforms, school bags and kits, and school fees, where relevant, so that children can attend school and have the opportunity to gain an education.
2. In September 2024 we aim to enable the same 300+ children who attended school last year as a result of our support to attend again this coming year, where parents/carers aren't in a position to cover the costs themselves.
3. We also aim to offer the same support and opportunity to younger children in the families we support who will reach school age in September, so that they too have the opportunity to attend school.
4. HFTG plans to continue working with and supporting CGC's 'education team'. This small team is responsible for promoting the value of education within the communities we support by working with children and families, including visiting them in their homes. The team encourages parents to take an interest in their child's education, to look at their schoolwork regularly and to help with homework, as well as checking that the uniform and school kit are looked after throughout the year.



5. By working with the families, the education team aims to monitor how children are progressing and to identify any children of concern, or areas of concern, with a view to exploring what can be done to help the children be as successful as possible.

D: Rebuild, Restore (R,R)

- Our Rebuild, Restore initiative aims to enable the families in poverty that HFTG has already been supporting, who've had land and homes taken from them in the past, to be able to rebuild their lives through having a home of their own.
- Having built 19 homes in the past year, we aim to provide funds and expertise so that further homes can be built in the coming year.
- There are a further 160 families who need assistance to rebuild and restore their lives through having a home again. HFTG therefore aims to apply for grants and raise further funds so that each of these families can have a home of their own, close to farming land.
- We are now approaching Phase 3 of Rebuild, Restore and in this phase, we aim to build at least another 18 houses on land already purchased and to buy further plots for future homes.
- As these families have already learned Foundations for Farming, they have the skills to sustain themselves and gain a small income. But the game-changer in terms of them being lifted out of poverty will be having a place to live, which is safe and secure and from which they can't be evicted nor where rent prices can be raised beyond what they can afford.

E. Increasing our Support Network and Donor Base

Goals for 24/25

1. Make better use of social media and increase the frequency of our newsletters to engage our supporters and keep them better informed of our activities and aware of the needs.
2. Overhaul our current website and add new content.
3. Increase our donor base by holding events and by some of the trustees speaking about HFTG in various contexts.
4. Have 3 new videos made:
 - a. New, up-to-date video for the website explaining who are and what we do
 - b. Foundations for Farming video, sharing its impact and potential in Burundi
 - c. Sharing the vision and plans for the building of a Stewardship Centre, as a way of sharing prayer points and giving people the opportunity to give towards it.



Financial Review

During the year the charity's income exceeded £250,000 and, to comply with charity law, this year the charity has prepared accruals based account in accordance with the Charities SORP.

This year income increased by £61,000 to £262,000, and expenditure increased by £135,000 to £273,000. As a result the charity has reported a deficit of £11,000 (2023: a surplus of £62,000) and the charity's net assets have decreased by this amount to £71,000. Our net assets comprise mainly cash.

This year our grant income increased by £90,000 due to one very large grant of £111,000 for our Rebuild and Restore project however this was offset by a reduction of £29,000 in our other donation income, which was to be expected as some of our other large donors had given very generously in the previous year.

This year we increased our grant making by £128,000. This included additional grants for £98,000 to Rebuild and Restore and an additional £34,000 to help meet the cost of replacing a vehicle, which our grant partner uses to help deliver activities.

Reserves policy

The Trustees review the charity's reserves policy regularly in the light of Charity Commission guidance.

Our reserves policy is to always have unrestricted funds of no less than 3 months' UK wages, which currently amounts to £3,100. This is the minimum needed to enable the charity to meet its legal commitments should it not be able to continue as a going concern. The charity ended the year with unrestricted funds of £17,000 and the charity is complying with its reserves policy.

Structure, Governance and Management

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity.

Responsibility for the day to day operation of the charity has been delegated to Donna Bloomfield, who spends much of her time in Burundi helping City Gate Church with the activities that the charity supports. In this role she helps identify activities that the charity may want to consider supporting and helps ensure that grant money is being used for the purposes for which it has been given.

New trustees are recruited and appointed by the existing trustees, by a majority vote.

Risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.



Responsibilities of trustees under charity law

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).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on a 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 that 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 2011 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 irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

Nigel Ring

Nigel Ring (Jan 20, 2025 18:05 GMT)

Jan 20, 2025

NIGEL RING – TRUSTEE

DATE

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
HOPE FOR TOMORROW GLOBAL
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024 on pages 16 to 26 following, which have been prepared on the basis of the accounting policies set out on pages 18 and 19.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 Fellow of the Association of Charity Independent Examiners, 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Ajay Rajani
Ajay Rajani (Jan 21, 2025 09:31 GMT)

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jan 21, 2025

HOPE FOR TOMORROW GLOBAL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	59,296	202,146	261,442	200,226
Total income and endowments		<u>59,296</u>	<u>202,146</u>	<u>261,442</u>	<u>200,226</u>
EXPENDITURE ON:					
Charitable activities	4	58,453	214,379	272,832	137,772
Total expenditure		<u>58,453</u>	<u>214,379</u>	<u>272,832</u>	<u>137,772</u>
Net income/(expenditure)		<u>843</u>	<u>(12,233)</u>	<u>(11,390)</u>	<u>62,454</u>
Transfers between funds	10	(96)	96	-	-
Net movement in funds		<u>747</u>	<u>(12,137)</u>	<u>(11,390)</u>	<u>62,454</u>
Reconciliation of funds:					
Total funds brought forward		<u>16,323</u>	<u>65,933</u>	<u>82,256</u>	<u>19,802</u>
Total funds carried forward	10	<u>17,070</u>	<u>53,796</u>	<u>70,866</u>	<u>82,256</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on pages 18 to 26 form part of these accounts.

HOPE FOR TOMORROW GLOBAL

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
CURRENT ASSETS					
Debtors	6	3,376	303	3,679	3,462
Cash at bank and in hand	7	17,294	54,286	71,580	80,414
		20,670	54,589	75,259	83,876
CREDITORS: Amounts falling due within one year					
	8	(3,600)	(793)	(4,393)	(1,620)
Net current assets and total net assets		<u>17,070</u>	<u>53,796</u>	<u>70,866</u>	<u>82,256</u>
FUND BALANCES					
Unrestricted Funds	10				
General funds		17,070	-	17,070	16,323
Designated funds		-	-	-	-
		<u>17,070</u>	<u>-</u>	<u>17,070</u>	<u>16,323</u>
Restricted Funds		<u>-</u>	<u>53,796</u>	<u>53,796</u>	<u>65,933</u>
		<u>17,070</u>	<u>53,796</u>	<u>70,866</u>	<u>82,256</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Nigel Ring
Nigel Ring (Jan 20, 2025 18:05 GMT)

NIGEL RING - TRUSTEE

Date: Jan 20, 2025

Charity number: 1163834

The notes on pages 18 to 26 form part of these accounts.

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2023, which are comparatives quoted in these accounts, have been restated using the accruals basis (see note 12 for details).

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. To date, no expenditure that needs to be capitalised has been incurred.

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting Policies

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

f) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

g) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

h) Foreign currency translation

These financial statements are presented in sterling, which is the charity's functional currency.

- i) Income and expenditure denominated in a foreign currency is translated into sterling at the exchange rate prevailing on the date of the transaction.
- ii) Monetary assets and liabilities denominated in a foreign currency are re-translated at the exchange rate prevailing at the balance sheet date.
- iii) Non-monetary assets are measured at historic cost at the rate of exchange prevailing on the date of the transaction and are not subsequently re-translated.

All differences arising from the application of the above policy are charged (or credited) to the Statement of Financial Activities.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	120,637	148,046
Grants receivable	133,124	43,102
Gift aid receivable	7,681	9,078
	<u>261,442</u>	<u>200,226</u>

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable expenditure

2024
£ 2023
£

a Grants payable

During the year the charity made grants for the following purposes to City Gate Church in Burundi:

<i>To help people in the Carama community</i>		
Rebuild and Restore	123,168	24,847
Carama support (including crisis relief)	897	1,029
<i>To help relieve poverty more generally</i>		
Crisis intervention funding	10,463	22,064
Provision of milk (to undernourished and malnourished children)	6,362	6,564
Feed a Family appeal	890	3,312
Food	2,000	10,688
COVID relief	-	809
Health	1,229	1,071
<i>To help with education for vulnerable education</i>		
Education: funding for school uniforms, school materials etc	6,520	2,353
Sport 4 Transformation	-	130
<i>To help with establishing Foundations for Farming</i>		
Fund a Farmer (equipment for Foundations for Farming students)	2,056	3,676
Farming in Burundi: Foundations for Farming training	10,114	1,198
Family land purchase (to help students purchase land)	9,437	2,932
<i>Support for specific families and individuals</i>		
Esperance (a single family in crisis)	1,430	1,509
Support for Vanessa/Odette	-	569
<i>To help meet costs associated with delivering charitable activities</i>		
Vehicle costs in Burundi	35,175	987
Other local travel expenses	2,831	737
Staff costs including training	19,847	26,524
Property expenses	1,639	2,678
Administrative expenses	11,047	3,574
	<u>245,106</u>	<u>117,249</u>

b Costs incurred to support grant making

Staff costs	11,977	7,644
Travel	4,575	4,705
Insurance	405	1,052
Other administrative expenses	7,170	5,502
Governance costs: Independent examiner's fee	3,600	1,620
	<u>27,726</u>	<u>20,523</u>

Total expenditure

272,832 137,772

The fee payable to the independent examiner for examining (and in 2024 for also preparing) the accounts was £3,600 (2023: £1,620); in addition the charity paid £575 (2023: £531) to Stewardship for payroll bureau services.

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 1 (2023: 0.67). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees named on the Charity Information page. No trustees received employment benefits in either the current or preceding year.

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

6 Debtors

	2024	2023
	£	£
Gift aid recoverable	758	1,070
Accrued income	2,921	2,392
	<u>3,679</u>	<u>3,462</u>

7 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	71,580	80,414
	<u>71,580</u>	<u>80,414</u>

8 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Other creditors	793	-
Accrued expenses	3,600	1,620
	<u>4,393</u>	<u>1,620</u>

9 Pension commitments

During the year employer's pension contributions totalling £927 (2023: £533) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions amounting to £93 (2023: £87) were owed.

10 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
<i>Restricted funds</i>					
<i>To help people in the Carama community</i>					
Rebuild and Restore	13,771	139,169	(123,833)	96	29,202
Carama support	12	865	(877)	-	-
<i>To help relieve poverty more generally:</i>					
Crisis funding	-	2,461	(2,358)	-	103
Milk (for children)	10	5,967	(5,357)	-	620
Feed a Family	-	1,080	(890)	-	190
Food	-	2,000	(2,000)	-	-
Health	-	234	(214)	-	20
<i>To help with education for vulnerable education</i>					
Education	1,089	5,989	(6,551)	-	527
<i>To help with establishing Foundations for Farming</i>					
Foundations for Farming training	10,000	-	(10,000)	-	-
Fund a Farmer	122	2,088	(2,026)	-	184
Farming in Burundi	100	6,200	(6,200)	-	100
<i>Support for specific families and individuals</i>					
Esperance	158	1,604	(1,430)	-	332
Vanessa/Odette	1	-	-	-	1
<i>To help meet costs associated with delivering charitable activities</i>					
Vehicle costs (in Burundi)	-	30,000	(30,000)	-	-
Administrative support	40,670	-	(19,705)	-	20,965
Trustee assistance	-	4,488	(2,938)	-	1,550
	<u>65,933</u>	<u>202,146</u>	<u>(214,379)</u>	<u>96</u>	<u>53,796</u>
<i>General Unrestricted Funds</i>	<u>16,323</u>	<u>59,296</u>	<u>(58,453)</u>	<u>(96)</u>	<u>17,070</u>
Aggregate of funds	<u>82,256</u>	<u>261,442</u>	<u>(272,832)</u>	<u>-</u>	<u>70,866</u>

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

10 Funds continued

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2024
	General funds £	Designated funds £	£	£
Debtors	3,376	-	303	3,679
Cash at bank and in hand	17,294	-	54,286	71,580
Creditors falling due within one year	(3,600)	-	(793)	(4,393)
	<u>17,070</u>	<u>-</u>	<u>53,796</u>	<u>70,866</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
<i>Restricted funds</i>					
<i>To help people in the Carama community</i>					
Rebuild and Restore	4,500	34,102	(24,872)	40	13,771
Time 4 Change	40	-	-	(40)	-
Carama support	12	993	(993)	-	12
<i>To help relieve poverty more generally:</i>					
Crisis funding	3	13,771	(14,059)	286	-
Milk (for children)	35	5,014	(5,039)	-	10
Feed a Family	333	2,980	(3,312)	-	-
Food	-	1,234	(1,234)	-	-
COVID relief	809	-	(809)	-	-
Health	-	405	(405)	-	-
<i>To help with education for vulnerable education</i>					
Education	-	3,442	(2,353)	-	1,089
Sport 4 Transformation	130	-	(130)	-	-
<i>To help with establishing Foundations for Farming</i>					
Foundations for Farming training	-	10,000	-	-	10,000
Fund a Farmer	25	1,746	(1,649)	-	122
Farming in Burundi	-	1,298	(1,198)	-	100
Family land purchase	346	-	(346)	-	-
<i>Support for specific families and individuals</i>					
Esperance	335	1,332	(1,509)	-	158
Vanessa/Odette	570	-	(569)	-	1
<i>To help meet costs associated with delivering charitable activities</i>					
Vehicle costs (in Burundi)	392	125	(518)	-	-
Administrative support	-	52,000	(11,330)	-	40,670
	<u>7,529</u>	<u>128,442</u>	<u>(70,323)</u>	<u>286</u>	<u>65,933</u>
<i>General Unrestricted Funds</i>	<u>12,273</u>	<u>71,784</u>	<u>(67,449)</u>	<u>(286)</u>	<u>16,323</u>
Aggregate of funds	<u>19,802</u>	<u>200,226</u>	<u>(137,772)</u>	<u>-</u>	<u>82,256</u>

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

10 Funds continued

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2023 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,979	-	483	3,462
Cash at bank and in hand	14,964	-	65,450	80,414
Creditors falling due within one year	(1,620)	-	-	(1,620)
	<u>16,323</u>	<u>-</u>	<u>65,933</u>	<u>82,256</u>

Information about the charity's restricted funds

To help people in the Carama community

Rebuild and Restore: This fund is used to receive funds that have been given to help people in the Carama community. The aim of this project is to help them have a stable, dignified and sustainable way of life.

Time 4 Change: This project aims to assist families with renting and purchasing land for them to farm on once they have completed the Foundations for Farming training program.

Carama support: Carama is the name of the community where over 200 families live, who have been oppressed and displaced for many years. The families were living in a make-shift camp which has now been destroyed. They are homeless and are unable to sustain themselves at the current time.

To help relieve poverty more generally

Crisis Funding: This is additional crisis support which may be in the form of food, milk for children, clothing, medical care and other needs. It may also include start up funds to help a family start up a small business or providing equipment to allow a family to earn an income and alleviate poverty.

Milk (for children): This fund is used to provide milk daily to vulnerable children who are undernourished or at risk of malnutrition. Currently this is mainly in our Carama community.

Feed a Family: Introduced during 2019-2020 this was a direct appeal to support food for the communities that HFTG is working with.

Food: The Food fund was created to support food for the communities that HFTG is working with, where funds hadn't come through the Feed a Family appeal.

COVID Relief Fund: We have been training those we are working with within covid prevention and care (eg. how to recognise covid symptoms and minimise risk of catching, how to care for someone who contracts it as safely as possible etc.) Also we provide the necessary means of preventing covid to those in poverty in our community such as masks, buckets and soap for handwashing etc. We have also set up a small 'care centre' and have kitted it out with the appropriate equipment, for use by those who are working with those who are in poverty and who may get covid and have no means of isolating themselves due to their poor living conditions.

Health: We are providing assistance by way of paying or contributing towards medical fees for those in the community we are working with, who are in extreme poverty and who require medical care and/or treatment which they can't afford. We have also begun monitoring the health of over 200 vulnerable children to record their weight, height and general development on a regular basis, so that we can identify those who are in need of additional nutritional support due to malnourishment, or those who need to be referred to seek the advice of a medical professional as they are failing to thrive. We have trained a small team to carry out this regular service, which is provided to the families we are working with who are in poverty, and support the team leader financially to carry out this important initiative.

To help with education for vulnerable education

Education: This fund provides vulnerable children with school uniforms and school materials so that they can access education. It is used for children whose families cannot afford these items. It is also used towards school fees.

Sport 4 Transformation: This is an initiative encouraging young people in the Carama community to participate in fitness sessions and football training. The aim is to give young people a positive focus and adult role models to help them build relationships and make wise choices for their future.

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

10 Funds continued

To help with establishing Foundations for Farming

Foundations for Farming Training: The Foundations for Farming Training fund is a new fund created this year which is used to receive funds that have been given to enable the training of individuals and groups in Foundations for Farming. This may include people costs, rent of a building, purchase of food and drink, training equipment, etc.

Fund a Farmer: These funds support individuals who are undertaking the Foundations for Farming training. Funds are used both for personal support for the trainees and also to buy the equipment that they each need.

Farming in Burundi: Also termed 'Foundations for Farming', this funds the teaching of the Foundations for Farming program begun in Zimbabwe. This farming method produces hugely increased yields, on average 10 times greater than conventional farming methods. HFTG supports this as a means to help families feed themselves and make an income from their excess crops so lifting them out of poverty.

Family land purchase: This fund is used to receive funds given for the purpose of buying land to provide families with a plot sufficient to allow them to farm and sustain themselves.

Support for specific families and individuals

Esperance: Esperance is displaced and the head of her family. She has 8 children and is homeless. Income to this fund comes from a family who donate specifically to support Esperance and her children. The money is used to provide food for the family, milk for the children, clothing and other household items. It is also used to provide school uniforms and equipment so that the children can access education.

Vanessa/Odette: This fund was opened in the previous year to receive and process funds given for the specific support of these individuals.

To help meet costs associated with delivering charitable activities

Vehicle costs: This fund is used to hold funds related to the vehicle used in Burundi. In the previous year this included funds given to allow for the replacement of the vehicle in use as well as ongoing running costs. This vehicle is a vital support to every area of the activities, whether it be transporting tools and seeds or moving the team around to distribute food and milk.

Administrative support: This fund is a new fund created this year which is used to receive funds that have been given for any administrative costs, including, but not limited to, the employment of an administrator and any related costs, such as training, development, travel and other expenses.

Trustee assistance: This fund is new fund created in the year from donations received to help meet the cover the cost of some administrative services provided by the trustees.

11 Transactions with related parties

During the year the charity:

- a) received donations totalling £6,195 from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £3,143 (2023: £4,631) to 2 (2023: 2) trustees in respect of expenses incurred when attending trustee meetings and when visiting Burundi to review grant funded activities.
- c) was charged £3,075 (2023: £3,100) by Donna Bloomfield, a Trustee, for IT and administrative services. At the balance sheet date, £700 (2023: £nil) was owed to Donna Bloomfield.

There were no other transactions with related parties during the year.

HOPE FOR TOMORROW GLOBAL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

12 Reconciliation with previously reported funds

In the previous year the charity prepared its accounts using the receipts and payments basis; in the current year the charity's income exceeded £250,000 and so it is now obliged to use the accruals basis for the preparation of its accounts. The comparatives presented in these accounts have been re-stated using the accruals basis and a reconciliation with the reserves and results reported previously follows:

Reconciliation of reserves

	2023	2022
	£	£
Previously reported reserves, at 31 March	80,414	20,742
Adjustments arising from use of accruals basis:		
Inclusion of previously excluded debtors	3,462	380
Inclusion of previously excluded creditors	(1,620)	(1,320)
Re-stated reserves, at 31 March	<u>82,256</u>	<u>19,802</u>

Reconciliation of results

	2023
	£
Previously reported results	59,672
Adjustments arising from use of accruals basis:	
Movements in debtors resulting in the recognition of more / (less) income	3,082
Movements in creditors resulting in the recognition of less / (more) expenditure	(300)
Re-stated results	<u>62,454</u>

HOPE FOR TOMORROW GLOBAL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	59,296	-	202,146	261,442	71,784		128,442	200,226
Total income and endowments		59,296	-	202,146	261,442	71,784	-	128,442	200,226
EXPENDITURE ON:									
Charitable activities	4	58,453		214,379	272,832	67,449		70,323	137,772
Total Expenditure		58,453	-	214,379	272,832	67,449	-	70,323	137,772
Net income/(expenditure)		843	-	(12,233)	(11,390)	4,335	-	58,119	62,454
Transfers between funds	10	(96)	-	96	-	(286)	-	286	-
Net movement in funds		747	-	(12,137)	(11,390)	4,049	-	58,405	62,454
Reconciliation of funds:									
Total funds brought forward		16,323	-	65,933	82,256	12,273	-	7,529	19,802
Total funds carried forward	10	17,070	-	53,796	70,866	16,323	-	65,933	82,256