

# Hope For Tomorrow Global

Report and Accounts  
Year ended 31st March 2025

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**HOPE FOR TOMORROW GLOBAL**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2025**

<b>Trustees</b>	Donna Bloomfield Nigel Ring Jeremy Thornton Valerie Poirot Callum Lympny (resigned 14 February 2025) Lois Taylor
<b>Governing Document</b>	Constitution for a CIO Foundation registered 5 October 2015
<b>Charity Registration Number</b>	1163834
<b>Principal Address</b>	Trinity Centre Stonehill Green, Westlea SWINDON SN5 7AR
<b>Independent Examiner</b>	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Barclays Bank Plc Kingdom Bank

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# **REPORT FOR THE TRUSTEES**

## **FOR THE YEAR ENDED 31 MARCH 2025**

### **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 marginalised
- 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:**

- 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.
- Alleviate poverty among the poorest and most vulnerable by providing opportunities that empower them and offer long-term solutions, rather than creating dependency.



- Invest in opportunities and initiatives which have the potential to lead to long-term sustainable community development and transformation.
- Advocate for the poor and speak up on behalf of those who have no voice.
- See the poor valued, treated with respect and given the dignity they deserve.
- Encourage and enable resources to be used and shared effectively to help communities develop.
- 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) partners with City Gate Church (CGC), based in Bujumbura in Burundi, and makes 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. (NB grants are not currently made to any other organisations.)

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, empowering and giving dignity of self-worth, 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, facilitate and support, resourcing where appropriate. 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 on 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)**

Burundi is one of the hungriest nations in the world. 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). 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. This plot is 32 times smaller than the 2 hectares that would be needed when conventional farming methods are used in Burundi. A Pfumvudza plot 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. Thus, a family can become food-secure in just one season. On average, FfF yields 10 times more than crops grown using conventional farming methods, based on data from the nations around the world where FfF is being implemented, when the principles are applied faithfully and the same land is used year on year. In addition, a second cash crop can be grown and the reduced size of the farming plot means it is cheaper and less time-consuming to manage than conventional farming, enabling farmers to take on more pfumvudzas or find other work.

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 using traditional methods of farming. 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.

To this end demonstration plots are established in communities, so that 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 past 12 months:**

- Over 80 families were supported to relocate to a new area in Burundi where HFTG rented 8 hectares of land to enable them to continue implementing FfF. These families are advocates for FfF in this area, where a stewardship centre will be built in the future. This will be the national training centre for Foundations for Farming, serving people from across the nation. The 200 families we have been training to farm using FfF have been provided with land to enable them to implement their farming training and skills to feed their families.
- A piece of land, owned by City Gate Church, HFTG's partner in Burundi, was seriously damaged by flooding and landslides in 2014, rendering it unusable. However, work is now underway to stabilise and restore the land, and to create a visitors' centre and demonstration plots. Being near the city of Bujumbura it is easily accessible for visitors, such as senior government officials, to visit and understand the potential impact FfF can have on food production for families and the nation.
- Training began for 50 families from the Batwa people, a persecuted minority tribe in Burundi who have no land rights. Historically they have been far worse off than other tribes; they are the poorest of the poor. Training started in February 2025 and by the end of the financial year it was already possible to see the likely increase in yields by the size and health of the crops as they were as they were growing. Weekly meetings are held with their leaders and the community.
- We have worked with officials from the university and staff members from the Department of Agriculture and Department of Community Development who visited FfF demonstration plots and saw the potential for FfF to transform communities, impact the nation and lift people out of poverty. This provided an opportunity to influence and teach university agricultural students. An introductory session with the students and staff, teaching composting has been the start of a developing working relationship.
- Trainers have supported around 200 families across 5 communities on 3 sites as they continued to implement FfF, ensuring that high standards are maintained.



- The rent and running costs for Eden centre have been covered. This is the building which primarily functions as a FfF training centre for a wide range of people providing: training days, introductory seminars, presentations and workshops.

## **B. Education**

### **In the past 12 months:**

- We have enabled over 300 school children to attend school by paying the fees and providing them with uniforms, school bags, and stationery. These included both the children HFTG previously funded and siblings who have just reached school age.
- The CGC leadership team visits families and monitors how children are progressing and identifies any areas of concern to help ensure children can be as successful as possible.

## **C. Rebuild, Restore (RR)**

This is an initiative to provide safe shelter, which includes building homes for the poorest of the poor. Initially we have assisted with rent for homeless families in crisis. The long-term aim is to provide families with a home of their own, giving them greater security and the ability to rebuild their lives, breaking free from the grip of poverty and the burden of monthly rent.

### **In the past 12 months:**

- 18 houses, each with a small piece of land, were finished in April 2024, this being phase 2 of construction (the first trial house had been built in the previous financial year). These houses were carefully designed both to blend into the community and built to high standards with quality materials, meaning they should last at least 30 years.
- 18 Families from the community were chosen using the criteria of demonstrated faithfulness in applying FfF, vulnerability, family size and circumstances. They moved into their homes in May. Families were supported to integrate well into the community. They already had farming land nearby.
- The uplift for these families is immense. In addition to providing shelter, lockable homes with security, they have their own latrines and wash areas. So hygiene, sanitation and health have much improved. On the land belonging to each home many are rearing animals as another source of income - pigs, chickens, goats, guinea pigs and rabbits - which they will sell for meat or, in the case of chickens, from which they get eggs.
- Life is no longer only about survival. Some have even planted flowers around their homes and children can be seen laughing and playing in the community space between homes, evidence of an improved quality of life. There is a sense of joy and dignity in addition to security and safety. Life has dramatically improved for these family in so many ways.
- Construction on a further 18 houses began in December 2024. Members of the community work as labourers and are also taught new trades alongside the skilled tradespeople thus receiving an income and being upskilled.



## **D. Health and Nutrition (including Crisis Support)**

### **In the past 12 months:**

- CGC continue to hold contracts and perpetuate well established relationships with two clinics. HFTG provides funding to enable fees for medical bills to be paid, so that those unable to afford medical treatment can access critical medical care. This assistance has saved many lives.
- We have continued to provide a cup of full fat milk to 126 vulnerable and malnourished children, every weekday Monday to Friday, across 3 communities. Nursing mothers also receive this vital source of nutrition.
- We have continued to provide porridge for children that are failing to thrive or who have been ill. We also do the same for vulnerable adults to combat malnutrition.
- We continue to give food and general crisis support to families in need. But now that many families are feeding themselves through FfF, the number needing support has reduced significantly.
- We continue to assist families with rent where needed, if families waiting to receive homes through the Rebuild, Restore initiative don't have safe shelter.
- Following an outbreak of mpox in the country and surrounding areas, HFTG made a specific appeal to enable soap and buckets with a tap to be purchased and distributed among the community to combat the disease.

## **Planned Activities for the Coming Year (April 2025 - March 2026)**

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: Foundations for Farming Goals for 25/26**

1. Continue to assist and support 200 poor farmers who have been trained in FfF by ensuring each family has a plot of land to farm on, using 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 further 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, guiding and advising them as needed so they continue to implement FfF successfully.
4. Continue to fund the rent and running costs of 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, and for 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 other poor communities on the fields, (which is more accessible, appropriate and effective for the poor), as well as more FfF training days.
6. Continue to hold residential weeks at the training centre, particularly for those who are educated, who live at a distance from the centre and are potential trainers of trainers.
7. 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.
8. 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.
9. HFTG is committed to helping CGC to purchase a suitable piece of land on which they can establish a purpose-built Stewardship Centre in the future. This will become the national training base for Foundations for Farming in Burundi and will include accommodation facilities and extensive demonstration plots and research areas
10. HFTG aims to help its partner CGC build a local training base for Foundations for Farming, on one of the sites where they are already working with around 60 families. This will primarily be a training base for Foundations for Farming that will serve several local very poor communities, enabling them to learn FfF and how to become self-sufficient with food. Construction of this local training base will take place on land already owned by CGC and where they already have demonstration plots for FfF. This facility will also serve as a base and meeting place for the other initiatives HFTG supports, including Foundations for Finance and Foundations for Family training, education, the distribution of milk and porridge for vulnerable children and will be the administrative base for other crisis support offered, including shelter and health care and the Rebuild, Restore initiative.
11. Continue working with a Burundian University, building on the introductory session offered to agricultural students, with the aim of inspiring and impacting students and ultimately seeing Foundations for Farming becoming part of the curriculum on the agricultural programme
12. Set up a trial to breeding rabbits and collect their urine. The rabbit urine will then be added to crops as fertiliser to combat the low phosphorus levels in the soil. This has the potential to double the yields of a pfumvudza, thus providing families with two meals a day. Data from this trial will be collected with a view to farming families adopting this way of further increasing their yields by keeping rabbits themselves.



## **B: Education Goals for 25/26**

1. 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. Enabling 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 siblings in the families we support who will reach school age in September, so that they too have the opportunity to attend school.
4. Enable school leavers who have academic potential and aspirations to go on to higher education by providing fees and materials needed

## **C: Rebuild, Restore (R,R) Goals for 25/26**

Vision: to enable the families in poverty that HFTG has already been supporting, who have had land and homes taken from them in the past, to be able to rebuild their lives through having a home of their own. These houses are a beacon of hope and mark another step in lifting families from poverty and helping them to be self-sufficient in safe homes that we believe will last for more than 30 years and if well maintained, even longer.

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.

1. Having built 19 homes that families are now flourishing in, and with 18 more almost completed this last financial year, we aim to provide funds and expertise so that further homes can be built in the coming year.
2. There are a further 142 families in our core community 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.

## **D: Health and Nutrition (including crisis support) Goals for 25/26**

1. 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.
2. 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.



3. 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.
4. 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.

## Financial Review

This year income decreased by £2,000 to £259,000, and expenditure decreased by £26,000 to £247,000. As a result, the charity has reported a surplus of £12,000 (2024: a deficit of £11,000) and the charity's net assets have increased by this amount to £83,000. Our net assets comprise mainly cash.

This year our grant income decreased by £49,000 due to one very large grant of £111,000 for our Rebuild and Restore project in the previous year. However this was offset by an increase of £47,000 in our other donation income.

This year we made grants totalling £216,000 (2024: £245,000), which is 87% of the charity's total expenditure. As in the previous year approximately half of the total grants made were for the Rebuild and Restore project. Note 5 in the financial statements provides further detail on the grants out.

## Reserves policy

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

The charity's policy is to always have unrestricted funds of no less than £12,000 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 cash of £22,000 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 (Dec 2, 2025 14:57:52 GMT)

Dec 2, 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 2025 on pages 12 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 14 and 15.

**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 Member of the Association of Chartered Certified Accountants, 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.

*Nick Spear*  
Nick Spear (Dec 2, 2025 16:31:48 GMT)  
Nick Spear ACCA  
Association of Chartered Certified Accountants  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Dec 2, 2025

**HOPE FOR TOMORROW GLOBAL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	73,334	185,655	258,989	261,442
Investments	4	109	-	109	-
<b>Total income and endowments</b>		<b>73,443</b>	<b>185,655</b>	<b>259,098</b>	<b>261,442</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	66,945	180,368	247,313	272,832
<b>Total expenditure</b>		<b>66,945</b>	<b>180,368</b>	<b>247,313</b>	<b>272,832</b>
<b>Net income/(expenditure)</b>		<b>6,497</b>	<b>5,286</b>	<b>11,784</b>	<b>(11,390)</b>
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net movement in funds</b>		<b>6,497</b>	<b>5,286</b>	<b>11,784</b>	<b>(11,390)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		17,070	53,796	70,866	82,256
<b>Total funds carried forward</b>	11	<b>23,568</b>	<b>59,083</b>	<b>82,651</b>	<b>70,866</b>

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 14 to 20 form part of these accounts.

# HOPE FOR TOMORROW GLOBAL

## BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>CURRENT ASSETS</b>					
Debtors	7	4,980	975	5,955	3,679
Cash at bank and in hand	8	22,294	58,108	80,401	71,580
		<u>27,274</u>	<u>59,083</u>	<u>86,357</u>	<u>75,260</u>
<b>CREDITORS: Amounts falling due within one year</b>					
	9	(3,706)	-	(3,706)	(4,393)
		<u>(3,706)</u>	<u>-</u>	<u>(3,706)</u>	<u>(4,393)</u>
<b>Net current assets and total net assets</b>		<u>23,568</u>	<u>59,083</u>	<u>82,651</u>	<u>70,867</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	11				
General funds		23,568	-	23,568	17,070
Designated funds		-	-	-	-
		<u>23,568</u>	<u>-</u>	<u>23,568</u>	<u>17,070</u>
Restricted Funds		-	59,083	59,083	53,796
		<u>23,568</u>	<u>59,083</u>	<u>82,651</u>	<u>70,866</u>

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

*Nigel Ring*  
Nigel Ring (Dec 2, 2025 14:57:52 GMT)

NIGEL RING - TRUSTEE

Date: Dec 2, 2025

Charity number: 1163834

The notes on pages 14 to 20 form part of these accounts.

**HOPE FOR TOMORROW GLOBAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**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 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 2025**

**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**

	2025	2024
	£	£
Donations of cash and similar	163,696	120,637
Grants receivable	84,000	133,124
Gift aid receivable	11,292	7,681
	<u>258,989</u>	<u>261,442</u>

**4 Investment income**

	2025	2024
	£	£
Bank interest	109	-
	<u>109</u>	<u>-</u>

**HOPE FOR TOMORROW GLOBAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5 Charitable expenditure**

2025  
£                      2024  
£

**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	110,142	123,168
Carama support (including crisis relief)	246	897
<i>To help relieve poverty more generally</i>		
Crisis intervention funding	11,772	10,463
Provision of milk (to undernourished and malnourished children)	9,305	6,362
Feed a Family appeal	519	890
Food	-	2,000
Health	4,448	1,229
<i>To help with education for vulnerable education</i>		
Education: funding for school uniforms, school materials etc	3,250	6,520
<i>To help with establishing Foundations for Farming</i>		
Farm Land to Rent	5,030	-
Fund a Farmer (equipment for Foundations for Farming students)	2,979	2,056
Farming in Burundi: Foundations for Farming training	12,206	10,114
Family land purchase (to help students purchase land)	988	9,437
Local Training Base - Muzinda	12,358	-
National Training Centre	-	-
<i>Support for specific families and individuals</i>		
Esperance (a single family in crisis)	1,348	1,430
<i>To help meet costs associated with delivering charitable activities</i>		
Vehicle costs in Burundi	6,953	35,175
Other local travel expenses	1,362	2,831
Staff costs including training	21,822	19,847
Property expenses	1,223	1,639
Administrative expenses	10,086	11,047
	<u>216,037</u>	<u>245,106</u>

**b Costs incurred to support grant making**

Staff costs	12,374	11,977
Travel	3,733	4,575
Insurance	1,081	405
Other administrative expenses	10,488	7,170
Governance costs: Independent examiner's fee	3,600	3,600
	<u>31,276</u>	<u>27,726</u>

**Total expenditure**

247,313                      272,832

The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2024: £3,600); in addition the charity paid £569 (2024: £575) to Stewardship for payroll bureau services.

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

The average monthly number of employees during the year was 1 (2024: 1). 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 2025**

**7 Debtors**

	2025	2024
	£	£
Gift aid recoverable	1,998	758
Prepayments	64	-
Accrued income	3,894	2,921
	<u>5,955</u>	<u>3,679</u>

**8 Cash at Bank and in Hand**

	2025	2024
	£	£
Cash at bank with immediate access	80,401	71,580
	<u>80,401</u>	<u>71,580</u>

**9 Creditors: liabilities falling due within one year**

	2025	2024
	£	£
Other creditors	106	793
Accrued expenses	3,600	3,600
	<u>3,706</u>	<u>4,393</u>

**10 Pension commitments**

During the year employer's pension contributions totalling £874 (2024: £927) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions amounting to £96 (2024: £93) were owed.

**11 Funds**

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

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
<i>Restricted funds</i>					
<i>To help people in the Carama community</i>					
Rebuild and Restore	29,202	81,596	(110,567)	-	232
Carama support	-	285	(155)	-	130
<i>To help relieve poverty more generally:</i>					
Crisis funding	103	5,001	(4,959)	-	145
Milk (for children)	620	6,883	(6,464)	-	1,040
Feed a Family	190	443	(519)	-	114
Food	-	-	-	-	-
Health	20	1,621	(362)	-	1,280
<i>To help with education for vulnerable education</i>					
Education	527	3,142	(3,250)	-	419
<i>To help with establishing Foundations for Farming</i>					
Farm Land to Rent	-	5,000	(5,000)	-	-
Foundations for Farming training	-	12,000	(12,000)	-	-
Fund a Farmer	184	3,030	(2,984)	-	231
Farming in Burundi	100	1,243	(1,324)	-	19
Local Training Base - Muzinda	-	12,570	(12,400)	-	170
National Training Centre	-	11,513	-	-	11,513
<i>Support for specific families and individuals</i>					
Esperance	332	1,481	(1,348)	-	464
Vanessa/Odette	1	-	-	-	1
<i>To help meet costs associated with delivering charitable activities</i>					
Vehicle costs (in Burundi)	-	3,000	(125)	-	2,875
Administrative support	20,965	29,000	(13,822)	-	36,144
Trustee assistance	1,550	7,847	(5,090)	-	4,307
	<u>53,796</u>	<u>185,655</u>	<u>(180,368)</u>	<u>-</u>	<u>59,083</u>
<i>General Unrestricted Funds</i>	<u>17,070</u>	<u>73,443</u>	<u>(66,945)</u>	<u>-</u>	<u>23,568</u>
<b>Aggregate of funds</b>	<u><u>70,866</u></u>	<u><u>259,098</u></u>	<u><u>(247,313)</u></u>	<u><u>-</u></u>	<u><u>82,651</u></u>

**HOPE FOR TOMORROW GLOBAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11 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	2025
	General funds £	Designated funds £	£	£
Debtors	4,980	-	975	5,955
Cash at bank and in hand	22,294	-	58,108	80,401
Creditors falling due within one year	(3,706)	-	-	(3,706)
	<u>23,568</u>	<u>-</u>	<u>59,083</u>	<u>82,651</u>

In the previous 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 2025**

**11 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>			2024 £
	General funds £	Designated funds £	Restricted 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>

**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.

**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.

**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 of 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.

**HOPE FOR TOMORROW GLOBAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**11 Funds continued**

*To help with establishing Foundations for Farming*

**Farm Land to Rent:** This fund is used to rent farm land for individuals to grow their food and put into practice the training they have learnt through FfF as well as for training on.

**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.

**Local Training Base:** This fund is for a multi-purpose facility to serve the community and will also become the training base for Foundations for Farming in the region. Crisis support for the Muzinda community will also operate from this facility (School uniforms and kits, milk and porridge distribution, etc) City Gate Church, our partner, will also use it as a meeting place on Sundays. A recent change in Burundian law requires all churches to have a church building and so this facility is necessary in order to continue to operate all activities and ministries, which are those which HFTG helps fund and supports.

**National Training Centre:** This fund is for a national training centre for Foundations for Farming, to purchase the land and build the centre which will include accommodation and catering facilities, and extensive demonstration plots and training areas, in order to be able to host trainees for residential training blocks, so that FfF training can be accessible to those from across the nation.

*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 was created in April 2022 and 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 was created in May 2023 from donations received to help cover the cost of some administrative services provided by Donna Bloomfield, a trustee.

**12 Transactions with related parties**

During the year the charity:

- a) received donations totalling £6,700 (2024: £6,195) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £3,876 (2024: £3,143) to 2 (2024: 2) trustees in respect of expenses incurred when attending trustee meetings and when visiting Burundi to review grant funded activities.
- c) was charged £5,090 (2024: £3,075) by Donna Bloomfield, a Trustee, for IT and administrative services. At the balance sheet date, £0 (2024: £700) was owed to Donna Bloomfield.

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

**HOPE FOR TOMORROW GLOBAL**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	73,334	-	185,655	258,989	59,296	-	202,146	261,442
Investments	4	109			109	-			-
<b>Total income and endowments</b>		<b>73,443</b>	<b>-</b>	<b>185,655</b>	<b>259,098</b>	<b>59,296</b>	<b>-</b>	<b>202,146</b>	<b>261,442</b>
<b>EXPENDITURE ON:</b>									
Charitable activities	5	66,945		180,368	247,313	58,453		214,379	272,832
<b>Total Expenditure</b>		<b>66,945</b>	<b>-</b>	<b>180,368</b>	<b>247,313</b>	<b>58,453</b>	<b>-</b>	<b>214,379</b>	<b>272,832</b>
<b>Net income/(expenditure)</b>		<b>6,497</b>	<b>-</b>	<b>5,287</b>	<b>11,784</b>	<b>843</b>	<b>-</b>	<b>(12,233)</b>	<b>(11,390)</b>
<b>Transfers between funds</b>	11	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(96)</b>	<b>-</b>	<b>96</b>	<b>-</b>
<b>Net movement in funds</b>		<b>6,497</b>	<b>-</b>	<b>5,287</b>	<b>11,784</b>	<b>747</b>	<b>-</b>	<b>(12,137)</b>	<b>(11,390)</b>
<b>Reconciliation of funds:</b>									
Total funds brought forward		17,070	-	53,796	70,866	16,323	-	65,933	82,256
<b>Total funds carried forward</b>	11	<b>23,568</b>	<b>-</b>	<b>59,083</b>	<b>82,651</b>	<b>17,070</b>	<b>-</b>	<b>53,796</b>	<b>70,866</b>