

FINANCIAL STATEMENTS

Hope Spring for All Nations (HSFAN)

Buea Office Number: +237 656741001

PO BOX 540 Buea

info@hsfan.org

South-west Region of Cameroon



FOR THE YEAR ENDED 31ST DECEMBER, 2024

WITH SUPPLENENTARY ANNEXES

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FINANCIAL STATEMENTS

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	ABA INTERNATIONAL CONSULTANCY (ABICCY)
	SEMINAR FACILITATOR: FINANCIAL MANAGEMENT, UK / COBAC / OHADA TUITION PROVIDER: ACCA / CAT PREPARATION OF ANNUAL ACCOUNTS AND AUDITING P.O. BOX 402 BUEA, SOUTH WEST PROVINCE, CAMEROON ACCA 1096510 ~ AFFILIATE & MEMBER: SENIOR PARTNER Foreign Exchange Broker TAX PAYER NO. : P076800400649K

Tel: +237 674 649 185

Email: obi.tabot@yahoo.com

Our Ref: ABICCY/ IYEC /AFS2023/2024/23

Date: 23/01/2025

Your Ref:

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors

Hope Spring for All Nations (HSFAN)

Buea Office Number: +237 656741001

PO BOX 540 Buea

hopespringforallnations@gmail.com

South-west Region of Cameroon

We have audited the accompanying balance sheet of HSFAN as at 31st December 2024, Income statement, accounting records and books of account for the year ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the generally accepted auditing standards of OHADA (Harmonization of Business Law in Africa). These standards require that we plan the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of HSFAN as at 31st December 2024 and the results of its operations and its supplementary annexes for the year just ended in conformity with national standards.


Managing Director
Peter Aba Ajong



ACCOUNTING POLICY AND PRINCIPLES

2.0 ACCOUNTING POLICIES:

2.1 The following are the principal accounting policies used in the preparation of the financial statements during the period under audit.

2.1 Accounting Basis: The financial statements for the period under review were prepared on the historic cost basis. The preparations and classification of the items in these statements are consistent with those of the previous years and with the books of accounts

3.0 Consistency: The preparation and classification of items in the financial statements were the same from one period to the other.

4.0 Going Concern: The accounts were prepared with the assumption that the entity will Continue in operational existence for the next foreseeable future.

5.0 Foreign Currency Transaction: Transactions and balances which were received in foreign currency were translated in the financial statements at the rate ruling at the date of the transactions which were 550FCFA per UDS

AUDITORS' SPECIAL REPORT

Following our appointment by your organization for the purpose of auditing the accounts of HSFAN for the period ended December 31st, 2024 and pursuant to the provisions of Act. N° 5-82-UDEAC-324 of December 18, 1982 and Article 440 of the Uniform Act relating to commercial companies and economic interest groups, we have the honor to present to you our Special Report on the agreements provided for under Article 438 of the said Uniform Act which are subject to authorization.

Article 438 requires that all agreements between the organization and its directors, general manager or assistant general manager should be subject to prior authorization of the Board of Directors. Article 439 however states that authorization shall not be necessary where the agreements concern ordinary transactions concluded under normal conditions.

Under Article 440, the Director or Management concerned with the agreement is bound to inform the Board of Directors as soon as he becomes aware of an agreement subject to authorizations. The chairman of the Board of Directors has to inform the External Auditors of such agreements within one month of their being authorized.

We have not been informed of any agreement subject to authorization entered into during the financial period ended December 31st, 2024 by your organization and any of its Directors and/or managers, or by your organization and another enterprise of which any of the Directors and/or managers is owner, Partner in name, Manager or Director.

FINANCIAL STATEMENTS

CONTRIBUTIONS AND SUBVENTIONS (INCOME)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
ACCTS NO.		2024	AMOUNT IN USD
102100	Individual Members Contributions	6,000,000	10,909
102200	Global Giving	2,700,000	4,909
141405	Other Revenue	8,000,000	14,545
TOTALS		16,700,000	30,364

COLUMN 4 The value in foreign currency (USD) at the exchange rate of XAF 550 / USD \$ 1

EXPENDITURES SPREAD SHEET

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
ACCOUNT NUMBER	ACCOUNTS NAME	FUNCTION & ADM	RESEARCH TRAINING & DEVELOP.		TOTAL XAF	TOTAL USD
6042	Fuel			150,000	150,000	273
6044	Field supplies		70,150		70,150	128
6047	Office Supplies		505,000		505,000	918
6051	Water	45,000	221,345		266,345	484
6052	Electricity	150,124			150,124	273
6056	Loose office tools		250,000		250,000	455
6181	Transport and displacement		450,500	50,000	500,500	910
6183	Administrative Transport	45,100	50,500	650,000	745,600	1,356
6222	Office rents	600,000			600,000	1,091
6228	Rent and Rental expenses	50,000		95,000	145,000	264
6248	Other Repairs		70,000	50,000	120,000	218
6261	Insurance				-	-
6265	General office documentation	42,380	28,000		70,380	128
6272	Catalogue, Publicity, Prints		212,065	50,500	262,565	477
6277	Seminars, Conferences, Meetings	1,100,000		450,000	1,550,000	2,818
6281	Office Telephone		90,000	10,000	100,000	182
6288	Other communications- CAMTEL	412,554	-	-	412,554	750
6318	Bank charges	250,614			250,614	456
6324	Professional fees	1,105,000			1,105,000	2,009
6328	Miscellaneous Expenses	350,000			350,000	636
6383	Receptions	1,700,000			1,700,000	3,091
6384	Mission expense		350,000	1,200,000	1,550,000	2,818
6462	Taxes	236,000			236,000	429
6581	Administrative Allowances		520,000		520,000	945
6611	Personnel expenses	3,454,280			3,454,280	6,281
6684	Medicals				-	-
		9,541,052	2,817,560	2,705,500	15,064,112	27,389

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2024

a/c no.	REVENUE (ANNEX 4)	PERIOD 2024	PERIOD 2023
		XAF	XAF
7182	Grants and subventions	2,700,000	
7710	Other Revenue	14,000,000	
	Total revenue	16,700,000	0
	Expenses (ANNEX 3)		
6000	Purchases	1,141,619	
6100	Transport	1,556,300	
6200	External services A	3,260,499	
6300	External services B	4,955,614	
6400	Rates and Taxes	351,000	
6500	Miscellaneous expenses	520,000	
6600	Personnel expenses	3,454,280	
6700	Financial expenses	0	0
6800	Depreciation	550,000	
6900	Provision	450,000	
	Total expenses	16,239,312	0
	OPERATING SURPLUS / (DEFICIT) BEFORE DEPRECIATION	1,460,688	0
	OPERATING SURPLUS / (DEFICIT)AFTER DEPRECIATION	460,688	0

BALANCE SHEET FOR THE YEAR ENDED 31ST DECEMBER 2024

A/C NO.	ASSETS	COST	DEPR	2024 BOOK VALUE	2023 NET BOOK VALUE
	NON CURRENT ASSETS				
2010	Formation expenses	0	0	0	
2210	Building	0	0	0	
2310	Fixtures and Fittings	0	0	0	
2422	Field equipment	0	0	0	
2423	Communication equipment	0	0	0	
2424	Computer Equipment	2,500,000	250,000	2,750,000	
2425	Office Furniture	3,000,000	300,000	3,300,000	
2426	Transport Equipment	0	0	0	
	ADVANCES AND PAYMENT ON FIXED ASSETS	0		0	
	Total (I)	5,500,000	550,000	6,050,000	0
	CURRENT ASSETS				
4582	International org. subvention receivable	0		0	
4700	National grants and other supports	0		0	
4760	Prepaid expenses			0	
4781	Assets conversion difference			0	
5211	Cash at bank	460,688		460,688	
5711	Cash in hand	295,567		295,567	
	Total (II)			756,255	
	TOTAL ASSETS (I + II)			6,806,255	0
	CAPITAL AND LIABILITIES				
1022	Contribution			6,000,000	
1200	Balance brought forward (+ or -)			345,567	
1300	Net cash surplus for the period			460,688	
4286	Personnel accrued expenses				
4486	State accrued expenses				
4582	International org. subvention payable				
4700	Sundry creditors				
4791	Liability conversion difference				
	TOTAL LIABILITIES			6,806,255	0

TABLE OF DEPRECIATIONS (ANNEX 1B)

ITEMS		A	B	C	D=A+B-C
		Beginning Accumulated depreciation	Depreciation expense for the period	Depreciation written off	Ending Accumulated depreciation
DEFERRED CHARGES			0		
Formation expenses and expenses to be spread	10%	0	0		0
Debentures Redemption Premium			0		
TOTAL		0	0		0
INTANGIBLE ASSETS					
Research and Development expenses		0	0	0	0
Patent, Licences, Software and Copyrights		0	0	0	0
Goodwill		0	0		0
Other intangible assets		0	0		0
TOTAL (I)		0	0	0	0
TANGIBLE ASSETS					0
Land				0	0
Bulildings	10%	0	0	0	0
Fixtures and Fittings	10%	0	0	0	0
Field equipment	10%	0	0	0	0
Communication equipment	5%	0	0		0
Computer Equipment	10%	0	250,000		250,000
Office Furniture	10%	0	300,000		300,000
Transport Equipment	10%	0	0		0
TOTAL (II)		0	550,000	0	550,000
TOTAL (I+II)		0	550,000	0	550,000

NOTES TO THE FINANCIAL STATEMENTS

TABLE 1

ACCOUNT : 60 (except 603) : PURCHASES						
A/C NO.	HEADING NAME	GROUP				TOTAL
		CAMEROON	CEMAC	OHADA	NON - OHADA	
6041	Consumable materials					
6042	Combustible materials	150,000				150,000
6043	Maintenance supplies					0
6044	Workshop and factory supplies	70,150				70,150
6046	Warehouse supplies					0
6047	Office Supplies	505,000				505,000
6051	Water	266,345				266,345
6052	Electricity	150,124				150,124
6053	Other Energies					
6056	Small Office Loose Tools					
	TOTAL	1,141,619	0	0	0	1,141,619

TABLE 2

ACCOUNT : 61 TRANSPORTS						
A/C NO.	HEADING NAME	Transport expenses incurred in Cameroon				TOTAL
		CAR	PLANE	SHIP	TRAIN	
6181	Transport and Displacements	500,500				500,500
6182	Intra- Field Transport					0
6183	Administrative Transport		745,600			745,600
	TOTAL	500,500	1,055,800	0	0	1,556,300

TABLE 3

ACCOUNT : 62 External Services A						
A/C NO.	HEADING NAME	CAMEROON	FOREIGN			TOTAL
			CEMAC	OHADA	NON-OHADA	
6222	Office rents	600,000				600,000
6228	Rents and Rental expenses	145,000				145,000
6248	Repairs and Maintenance	120,000				120,000
6251	Multi-risk Insurance	0				0
6265	General Documentation	70,380				70,380
6266	Technical Documentation					0
6271	Announcements					0
6272	Publicity	262,565				262,565
6277	Seminars, Conferences and Meeting	1,550,000				1,550,000
6281	Telephone	100,000				100,000
6288	Other telecom. Fees - Internet	412,554				412,554
	TOTAL	3,260,499	0	0	0	3,260,499

TABLE 4

ACCOUNT : 63 External Services B						
A/C NO.	HEADING NAME	CAMEROON	FOREIGN			TOTAL
			CEMAC	OHADA	NON-OHADA	
6318	Bank charges	250,614				250,614
6324	Professional expenses	1,105,000				1,105,000
6325	Legal Fees					0
6328	Sundry expenses - Allowance	350,000				350,000
6330	Personnel training	0				0
6383	Reception - Feeding	1,700,000				1,700,000
6384	Missions - Hotel	1,550,000				1,550,000

TOTAL	4,955,614	0	0	0	4,955,614
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TABLE 5

Details of amounts paid to third parties: Accounts 62, 63 and 66					
	Name of Beneficiaries	Address	Nature of remuneration	Tax Number	Amount
	CAMTEL	Buea	Internet		412,554
	MTN	Buea	Calls		100,000
	TOTAL				512,554

TABLE 6

Beneficiaries of rents paid : Account 62					
Name and Address of Beneficiaries	Case	PERIOD		Receipt No.	Amount
	LEASE	01/01/2024	31/12/2024		600,000
TOTAL					600,000

TABLE 7

ACCOUNT : 64 Rates and Taxes						
A/C NO.	HEADING NAME	AMOUNT PAID TO SATE	OTHER PAYMENTS			TOTAL
			INT. ORG	OVERSEAS	OTHERS	
6412	Patent, Licence and other taxes					
6413	Employer land bank contribution					0
6418	Other direct and indirect taxes					0
6461	Registration fees	342,000				342,000
6462	Stamps duties	9,000				9,000

6463	Vehicle taxes					0
6464	Windscreen licence					0
6471	Penalty on direct taxes					0
6472	Penalty on indirect taxes					0
6478	Other penal and fiscal fines					0
648	Other rates and taxes					0
	TOTAL	351,000	0	0	0	351,000

TABLE 8

ACCOUNT : 65 Miscellaneous Expenses						
	HEADING NAME	CAMEROON	FOREIGN			TOTAL
			CEMAC	OHADA	NON-OHADA	
6511	Losses on receivables					0
6515	Others					0
6581	Allowances and other administrative fees	750,000				750,000
6582	Gift	0				0
	TOTAL	750,000	0	0	0	520,000

TABLE 9

TABLE OF PERSONNEL EXPENSES ACCOUNT : 66						
A/C NO.	HEADING NAME	CAMEROON	FOREIGN			TOTAL
			CEMAC	OHADA	NON-OHADA	
PERM.	Management					0
	Senior Technicians and middle management					0
	Technicians, Agents and Skilled employees	3,454,280				3,454,280
	Employees, workers, Jobbers and apprentices					0
	Seasonal personnel					0
	Transport Indemnities and Accommodation					0
	Other social contributions	0				0
	Other social contributions; taxable adv in kind					0
	Feeding					0

	Water, Electricity, Gas					0
	Accommodation					0
	Vehicle					0
	Domestic Servant					0
	other taxable advantages					0
	Other non-taxable advantages in kind					0
	Professional dressing, medicaments					0
	Transport on leave					0
	Medical treatment and others					0
	Non-ventilated sundry					0
	TOTAL	3,454,280	0	0	0	3,454,280

TABLE 10

ACCOUNT 67 : FINANCIAL FEES AND SIMILAR CHARGES						
A/C NO.	HEADING NAME	AMOUNT PAID TO STATE	PAYMENT			TOTAL
			INT. ORG	OVERSEAS	OTHERS	
6711	Interest on borrowings					
6730	Discount allowed					
6748	Other interest on Debts					
6760	Exchange losses					
	TOTAL					

TABLE 11

ACCOUNT 68 : PROVISION EXPENSES						
A/C NO.	HEADING NAME	AMOUNT CHARGEABLE	CHARGEABLES			TOTAL
			INT. ORG	OVERSEAS	OTHERS	
6811	Deperciation on deferred charges	0				0
6812	Deprciation on intangible assets					0
6813	Deprciation on tangible assets	625,000				625,000

	TOTAL	625,000	0	0	0	625,000
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TABLE 12

ACCOUNT 69 : PROVISION EXPENSES						
A/C NO.	HEADING NAME	AMOUNT PAYABLE TO STATE	PAYMENT			TOTAL
			INT. ORG	OVERSEAS	OTHERS	
6911	Provision for risks and charges	0				0
6913	Provision for wages taxes	450,000				450,000
	TOTAL	450,000	0	0	0	450,000

TABLE 13

ACCOUNT 7100 : FUNDING SOURCES						
A/C NO.	HEADING NAME	CAMEROON	RECEIPTS			TOTAL
			INT. ORG	OVERSEAS	OTHERS	
7180	States and Public Collectivities	0	0			0
7182	International Organinstions	0	2,700,000			2,700,000
7183	Other third Parties	14,000,000	0			14,000,000
	TOTAL	14,000,000	2,700,000	0	0	16,700,000

TABLE 14

ACCOUNT 24 : TANGIBLE FIXED ASSETS						
A/C NO.	HEADING NAME	OPENING BALANCE	MOVEMENTS FOR THE PERIOD			TOTAL
			ACQUISITION	DISPOSAL	TRANSFER	
2420	Formation expenses	0				0
2421	Building	0				0
2422	Field equipment	0	0			0
2423	Communication equipment	0	0			0
2424	Computer Equipment(Laptop,printer)	2,500,000	0			2,500,000
2425	Office Furniture	3,000,000	0			3,000,000
2426	Transport Equipment		0			0
	TOTAL	5,500,000	0	0	0	5,500,000

TABLE 15

ACCOUNT 28 : ACCUMULATED DEPRECIATION OF TANGIBLE FIXED ASSETS						
A/C NO.	HEADING NAME	OPENING BALANCE	MOVEMENTS FOR THE PERIOD			TOTAL
			INCREASE	DECREASE	WRITTEN BACK	
2820	Formation expenses	0	0			0
2821	Building	0	0			0
2822	Field equipment	0	0			0
2823	Communication equipment	0	0			0
2824	Computer Equipment(Laptop,printer)	0	250,000			250,000
2825	Office Furniture	0	300,000			300,000
2826	Transport Equipment	0	0			0
	TOTAL	0	550,000	0	0	550,000

MANAGEMENT LETTER

CURRENT PERIOD (2024) FINDINGS

No.	Audit Area	Audit Observation	Audit Cause	Audit Risk	Risk Severity	Audit Recommendation	Management Comments
1	Staff	We emphasized on a serious training of the staff due to the growth rate observed.	Resources	This may lead to inability for the organization to function well.	Medium	We recommend that the organization should do all to allocate more funds for this purpose	Noted with satisfaction with promise to act on this whenever funds are available.
2	Insufficient justification of expenses	During our review of expenditures, we noted the absence of invoices on the supporting documents	Compliance	Without invoices, there exists a risk that services contracted have not been rendered resulting in unjustified project expenditures.	Medium	We recommend that Management should include invoice for any service that was render by third party.	Subsequently we will include to all supporting documents.
3	Absence of accounting and reporting system	The organization does not have an accounting system, including a software to enable efficient recording of expenditure and Preparation of financial reports.	Compliance	Without a proper accounting system to capture transactions, there is a risk that transactions may not be properly reported Leading to misstatement of project expenses. This may also cause delays in reporting, as reporting under the current manual system is highly inefficient	Medium	This still poses a risk of misstatement of the Project expenses. We will recommend that management should implement an accounting Reporting System/software.	HSFAN is still using excel for reporting. The donors was informed about this matter, and they gave their approval on the use of excel for reporting

4	Non-payment of taxes and social contributions on salaries	During our Audit we noted that Taxes and social contributions are not paid to the state.	Compliance	Without payments of these taxes and social contributions to the state, there is a risk of tax penalties from the state for noncompliance, which will be paid from funds meant for executing project activities resulting to losses to the project. Also, the project expenditures are understated by these undeclared taxes and contributions as the net amounts are reported as expenses. HSFAN should comply with fiscal and social regulations.	Medium	We recommend HSFAN should comply with fiscal and social regulations	Noted
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We seize this opportunity to express our appreciation for the co-operation and assistance we received from the project's team during the course of our audit. We shall be obliged to give further explanations and any assistance you may require in implementing our recommendations.

Yours faithfully


 Managing Director
 Peter Aja Ajong



FINANCIAL STATEMENTS
Hope Spring for All Nations (HSFAN)

Buea Office Number: +237 656741001

PO BOX 540 Buea

hopespringforallnations@gmail.com

South-west Region of Cameroon

NOTES TO FINANCIAL STATEMENTS
31st December, 2024

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND GENERAL INFORMATION

1. **Organization:** The Organization, Hope Spring for All Nations (HSFAN) is a non-profit organization, incorporated in Cameroon under, article 7 of law no. 90/053 of 19 December 1990 relating to freedom of association. The organization focuses on Empowering the Vulnerable, Children, Youths and Elderly Women/men to Rise Above Poverty and Embrace Life's Fullness. United by Hope and Love, We Stand with All Backgrounds in Every Corner, Protecting and Empowering for a Brighter Tomorrow." HSFAN's mission is to actively reach out to and uplift the most vulnerable among us—children, youths, the elderly women/men—by providing essential support and resources to overcome poverty. We are committed to fostering an environment of hope and love, where people from all walks of life are empowered to achieve their fullest potential. Through collaboration, compassion, and dedicated action, we strive to make a lasting impact, ensuring safety and promoting empowerment for a more equitable and flourishing future for all."
2. **Grants and Subventions:** Grants and Subventions are recorded as revenue in the year notifications are received from the donors. These funds support only to the extent of actual expenses incurred in compliance with the donor-imposed restrictions and satisfaction of time restrictions. Funds received in excess or deficit of budget are shown as asset conversion or liability conversion differences respectively in the balance sheet of the accompanying financial statements
3. **Income Taxes:** The organization is exempt from income taxes under section 162 of the general tax code 2017; provision for income taxes has been made in the accompanying financial statement. The organization is a non-governmental organization.
4. **ANNEX 1:** -Balance sheet as at 31st December, 2024: Account Number 1022-Contributions, is the portion of grants and subventions invested in non-current assets.
5. **ANNEX 2:** Statement of activities for the year ended 31st December, 2024: The wages taxes and social security contribution payable is recorded as provision on salaries paid to employees for the period.

6. **Functional Allocation of Expenses:** The costs of providing the various programs and other activities have been detailed on a functional basis in the Expenditures and sources of funds spreadsheet, annex 3 A & B

7. **Local Currency Translation:** The funds are budgeted and expended in XAF BEAC; the functional currency used in the preparation of the annual financial statements for the organization. All balance sheet, income statement and supplementary annexes reported in local currencies at year end have been translated to XAF BEAC using the exchange rate of XAF 550 / USD \$ 1 in effect at date of receipts.

8. **Use of Estimate:** The preparation of financial statements in conformity with OHADA accounting principles accepted in Cameroon and its member states requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, if actual results differ from those estimates, exchange gains or losses are recorded thus.

9. **Contribution in Kind:** The organization receives a significant amount of donated time from volunteers on support of its programs and operations. Because no objective basis is available to measure the value of such time, no amount has been recorded in the accompanying financial statements for donated time by volunteers.

10. **Partnership Ties:** HSFAN partners are society opinion leaders, the Government of Cameroon and other non-governmental institutions. She also works in collaboration with NGO networks within the centre region of Cameroon and Africa.

11. **Economy Dependency:** HSFAN's fund revenue for the year ended 31st December, 2024 was derived as follows: 8% from own generated income, 80% from international donors, and 12% as grant awards from foreign supporters. The organization has no reason to believe that the relationship with its donor-organizations will be discontinued in the foreseeable future. However, any interruption of this relationship (i.e., failure to renew the grants or withholding of funds) might possibly affect the organization's ability to finance its operations.


Chief Executive Officer
Janet Sama Mesang



