

# HOPE INTO ACTION PORTSMOUTH

England & Wales · Charity number 1180865

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-11-27

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** St Cuthbert's Community Centre  
2 Lichfield Road  
Portsmouth  
PO3 6DE

**Phone** 07929 466038

**Email** [steve.macfarlane@hopeintoaction.org.uk](mailto:steve.macfarlane@hopeintoaction.org.uk)

**Website** <https://portsmouth.hopeintoaction.org.uk>

## Activities

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**Objects:** THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE PREVENTION OF POVERTY AND/OR THE RELIEF OF THOSE IN NEED BY WAY OF FINANCIAL HARDSHIP OR ILL-HEALTH THROUGH THE PROMOTION AND PRESERVATION OF GOOD HEALTH BY PROVIDING ACCOMMODATION IN PORTSMOUTH, HAMPSHIRE AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

**Activities:** We provide home for vulnerably homeless people. We seek and work with investors to purchase the properties and then work with relevant organisations to ensure homeless people are housed.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty
- **Who:** People With Disabilities, Other Defined Groups

## Geography

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- Hampshire
- Portsmouth City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£308,982	£323,634	-	-
2024-03-31	£275,186	£281,691	-	-
2023-03-31	£220,340	£178,158	-	-
2022-03-31	£116,890	£121,832	-	-
2021-03-31	£70,723	£61,726	-	-

## Trustees

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Name	Role	Appointed
<b>STEPHEN JAMES MACFARLANE</b>	Chair	2022-11-18
Edward Caush		2025-05-14
Elizabeth Mitchell		2024-02-13

**HOPE INTO ACTION PORTSMOUTH**

England & Wales - Charity number 1180865

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# Accounts

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**REGISTERED CHARITY NUMBER: 1180865**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
HOPE INTO ACTION PORTSMOUTH**

**HOPE INTO ACTION PORTSMOUTH**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**OBJECTIVES AND ACTIVITIES**

**Review of Objectives and activities**

The principal object of the charity is to provide supported housing in the Portsmouth region to those who are homeless or insecurely housed.

The charity aims to use investment resources to buy houses for 2-3 tenants. Each home is linked to a local church that provides a positive community, friendship, befriending/mentoring and support. Also included is a professional Empowerment Worker who provides expertise to the tenants in benefits, tenancies, jobs, liaising with other agencies and action plans. Each house is opened with the support of a local church and they form a Friendship and Support group to support the tenants.

This holistic approach first seeks to address the immediate challenges facing the individual. Seeking to identify the reasons for homelessness and the underlying causes of their poverty. Then addressing the complexities that have kept them from progressing in life and achieving their goals. The biggest impact comes through building a positive framework of relationship through the support worker and the friendship and support group (FSG). This provides a safe environment for them to share and grow in confidence in a non-judgmental therapeutic dynamic. We try and build on the positive and seek to empower them to develop their strengths. Over time this builds self-worth and confidence. With new skills and qualifications, they develop new relationships reducing their isolation and work towards independent living.

There is a wider impact on the other services providing supported accommodation in the local area. As we seek to move people on from hostels and other local services to independent living, this frees up additional bed spaces along the pathway out of homelessness for people to progress through the system. There is also a wider benefit to the local community as we are assisting people to break their cycle of disadvantage so that they can get back to a position of contributing positively to society. Most of the individuals we work alongside progress on to their own independent living and become capable of supporting themselves rather than relying on the charity of others and the benefit system. Many find work and become assets within their local community participating towards the development of their local communities.

In making decisions relative to the running of the charity, the trustees have had due regard in all instances to the commission's public benefit guidance when exercising their powers or duties. Given that the objects of the charity are the relief of poverty specific rules apply in relation to the "public" aspect of the "public benefit". Despite this the trustees are nonetheless satisfied that there is a public aspect to the benefit as has been shown above with regards to the impact of the work of the charity on other organisations providing supported accommodation and the wider community.

There is an additional aspect to the benefit that is worth mentioning. It is our experience as a charitable organisation, the volunteers from our friendship and support groups also benefit from being involved in the activities that we provide as well as the churches who we are partnered with. There is an opportunity for the churches to demonstrate in a public way that they are relevant and involved in their local communities and making a real difference to people's lives. Each house is run in conjunction with a local church who sign a five-year partnership with us committing to build long-term, holistic relationships with the tenants who were formerly homeless.

Volunteers contribute a few hours a week and they tell us that they feel that they learn as much from volunteering alongside these individuals as the clients themselves. This is assisted by the fact that they themselves are provided with ongoing support and training throughout their time volunteering. An initial full day's training is complemented by ongoing training and support from staff who work for the charity in various capacities.

In so many regards this model is as much about a way of building community as it is about housing individuals. Tenants are empowered by volunteers, who are supported by Empowerment Workers.

Working together we are seeking to build a sense of friendship, family and support that transcends racial, social, cultural, political and religious divides for the purpose of building a better community. And in the process, individuals who are struggling with the challenges of poverty, identity, relationship and resource are seeing their problems reduced and therefore begin to regain their independence.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**ACHIEVEMENTS AND PERFORMANCE**

**Achievements and performance**

The Trustee team was stable through most of this year until Sam Cullen resigned in February 2025. We were short of a third Trustee for the remainder of this financial year (she was then replaced by Edward Caush in May 2025).

Changes to the staff team in this year included a new Finance & Maintenance Administrator, Claire Loveridge, starting in August 2024 after Lynn Boakes left in June, and two new part-time Empowerment Workers, Elizabeth Caush and Emma Hawkins starting in May and June 2024, after full-time Empowerment Worker, Katherine Lawes left in April.

Refurbishment was completed on house number 11 in Emsworth and the house opened to tenants in August 2024. This brings our total housing investment value to just over £3 million. Additional work was required in many properties to install new smoke detectors to meet HMO regulations after the size of houses covered by HMO was reduced, so covering more of our houses.

Throughout the year, our occupancy rate has been very high, with a lowest value of 86%, so only a few beds vacant at any one time. One tenant had to be moved from the Portsmouth City Council area to our one house in another council area (Chichester), which has caused some disagreement on who is responsible for financially supporting this tenant - we are covering this cost until it is resolved between the two councils.

Four staff and three Friendship & Support Group volunteers attended the national HiA conference in March 2025, where one of our tenants won an award (although they weren't able to attend).

**FINANCIAL REVIEW**

**Financial review**

The Trustees' policy with regard to reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities. As the Charity grows, it was agreed that we would calculate the reserves with a 90% occupancy rate.

The net income up to March 2025, was £289,547. £227,851 was received from Housing Allowance and represents 79% of our income.

In March 2025, the team consists of the Franchise Lead, a Finance and Maintenance Administrator and 4 Empowerment Workers.

At the end of March 2025 we are housing 27 tenants, including 4 children under 18. We have 4 vacancies.

Our costs ("charitable activities") were at £323,634. Our bank balance at the end of March was £47,421.98. All insurances are in place.

**Reserves policy**

The Trustees' policy with regard to reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Hope Into Action Portsmouth is a registered Charitable Incorporated Organisation and governed by its articles and memorandum of association and we are a franchise of Hope Into Action UK, which provides us with training, support, advice and expertise. We have adopted their policies, with minor adaptations as needed. Representatives of Hope Into Action UK carry out regular audits of our houses and meet with our tenants, to ensure that standards are maintained and risks are managed appropriately, with the wellbeing of our tenants being paramount.

As well as having a board of Directors, Hope Into Action Portsmouth also has Ambassadors who support and encourage the Charitable aims, and attend all Trustee Meetings. Ambassadors are appointed by the Board of Trustees and bring a particular specialism and skill set that the Trustees value. Trustees consult fully with the Ambassadors and make them fully aware of operational and governance plans.

Whilst there is a requirement to maintain the core elements of the Hope into Action model as part of being a franchisee, Hope into Action Portsmouth is free as an independent organisation to adapt the model to local circumstances and requirements. The trustees take this responsibility seriously and are keen to ensure that the charity implements the model faithfully since it has been demonstrated that it works but also to make sure that there is also an aspect of local expression and development.

In relation to risk and risk management, policies and procedures are in place to manage risk as best as can be foreseeable. Logs are maintained in order to record any incidents that may present a risk to the organisation and how risk is being managed:

- ~ Safeguarding
- ~ Critical Incidents and Sudden Death ~ First Aid incidents
- ~ Data Protection Breaches
- ~ Staff Training and HR

In the event of major incidents, the Franchise Lead liaises with the Chair of Trustees who keeps the board informed of ongoing developments. Discussions take place to learn from the experience and to do things differently where required. Written reports are made of all major incidents, subsequent discussions, policy changes as a result and amended practices.

**Outcomes**

The charity has maintained outcomes that reflect the excellent standard of the work carried out. We deliberately do not set KPI's or aim for specific outcomes as we are convinced that the outcomes reflect the fact that we invest in building great relationships first and foremost.

For 2024-2025 we have achieved the following outcomes:

- ~ Maintaining Tenancy - 89%
- ~ Involvement in Employment or Training - 63%
- ~ Improved Mental Health - 50%
- ~ Reduced Alcohol or Substance Misuse - 79%

**Quality Audit Report**

Hope Into Action Portsmouth continues to work with the HiA UK Peterborough office welcoming the Annual Quality Audit Report that provides encouragement and points for improvement. It is discussed and monitored with our Franchise Lead and Trustees.

We were given feedback that our quality was of a high standard.

**Independent examiner**

In accordance with the company's articles, a resolution proposing that Morris Crocker be appointed as independent examiner of the charity will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees on 28th October 2025 and it was agreed that the Chair of Trustees would file them with the Charity Commission.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1180865

**Principal address**

St Cuthbert's Church  
Lichfield Road  
Portsmouth  
Hants  
PO3 6DE

**Trustees**

Rev Samantha Cullen (resigned 28.2.2025)  
Mr Stephen Macfarlane  
Mrs Elizabeth Mitchell  
Mr Edward Caush (appointed 1.5.2025)

**Ambassadors**

Ms Catherine Holehouse  
Mr Simon Murdoch

**Independent Examiner**

Paul Underwood, FCCA  
Morris Crocker  
Chartered Accountants  
Lake House  
2 Port Way  
Port Solent  
Portsmouth  
Hampshire  
PO6 4TY

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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.

HOPE INTO ACTION PORTSMOUTH  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025

Approved by order of the board of trustees on ..... 28 Oct 2025 ..... and signed on its behalf by:

*S. J. Macfarlane*  
.....  
Mr Stephen Macfarlane - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOPE INTO ACTION PORTSMOUTH**

**Independent examiner's report to the trustees of Hope Into Action Portsmouth**

I report to the charity trustees on my examination of the accounts of Hope Into Action Portsmouth (the Trust) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.

*P J Underwood*

Paul Underwood, FCCA

Morris Crocker  
Chartered Accountants  
Lake House  
2 Port Way  
Port Solent  
Portsmouth  
Hampshire  
PO6 4TY

Date: 9 January 2026 .....

## HOPE INTO ACTION PORTSMOUTH

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,444	-	15,444	37,497
<b>Charitable activities</b>					
Charity activities	2	259,058	30,399	289,457	237,689
Other income		4,081	-	4,081	-
<b>Total</b>		<u>278,583</u>	<u>30,399</u>	<u>308,982</u>	<u>275,186</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charity activities	3	280,029	43,605	323,634	281,691
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	13	(1,446)	(13,206)	(14,652)	(6,505)
		<u>(12,988)</u>	<u>12,988</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(14,434)	(218)	(14,652)	(6,505)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		50,938	218	51,156	57,661
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>36,504</u></u>	<u><u>-</u></u>	<u><u>36,504</u></u>	<u><u>51,156</u></u>

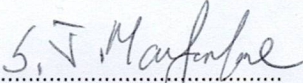
The notes form part of these financial statements

HOPE INTO ACTION PORTSMOUTH

BALANCE SHEET  
31 MARCH 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible assets	9	717	1,433
<b>CURRENT ASSETS</b>			
Debtors	10	4,838	5,842
Cash at bank		34,489	45,616
		<u>39,327</u>	<u>51,458</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(3,540)	(1,735)
		<u>35,787</u>	<u>49,723</u>
<b>NET CURRENT ASSETS</b>			
		<u>36,504</u>	<u>51,156</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>36,504</u>	<u>51,156</u>
<b>NET ASSETS</b>			
		<u>36,504</u>	<u>51,156</u>
<b>FUNDS</b>	13		
Unrestricted funds		36,504	50,938
Restricted funds		-	218
<b>TOTAL FUNDS</b>		<u>36,504</u>	<u>51,156</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 Oct 2025 and were signed on its behalf by:

  
Mr Stephen Macfarlane - Trustee

The notes form part of these financial statements

**HOPE INTO ACTION PORTSMOUTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Going Concern**

The trustees are of the opinion that the Charity can continue to meet its obligations for at least twelve months after the signing of the accounts and that the Charity will continue in operational existence for the foreseeable future. Therefore the trustees continue to adopt the going concern basis in preparing the Annual Report and financial statements.

**Critical accounting judgements and key sources of estimation uncertainty**

The trustees have assessed the financial statements and confirm that no critical accounting judgements or key sources of estimation uncertainty have been identified that would materially affect the reported amounts.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Individual fixed assets costing £250 or more are capitalised at cost.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties and investments in complicated investment products.

## HOPE INTO ACTION PORTSMOUTH

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 1. ACCOUNTING POLICIES - continued

##### Financial instruments

##### Trade and other debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

##### Trade and other creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

##### Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

#### 2. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Grants	Charity activities	700	-
Income from housing benefit and tenants	Charity activities	227,851	214,875
Income from investors	Charity activities	60,906	22,238
Other Income	Charity activities	-	576
		<u>289,457</u>	<u>237,689</u>

#### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 4)	Support costs (see note 5)	Totals
	£	£	£
Charity activities	<u>320,804</u>	<u>2,830</u>	<u>323,634</u>

**HOPE INTO ACTION PORTSMOUTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Staff costs	117,279	127,384
Insurance	6,033	4,089
Premises costs	45,064	35,461
Refurbishment, repairs and renewals	50,579	58,957
Staff expenses	4,758	4,030
General administration	2,018	2,819
Travel and subsistence	3,653	2,680
Franchise fee	1,500	1,650
Investor rentals	87,210	36,406
Legal and professional fees	2,710	5,160
	<u>320,804</u>	<u>278,636</u>

**5. SUPPORT COSTS**

	Other	Governance costs	Totals
	£	£	£
Charity activities	717	2,113	2,830
	<u>717</u>	<u>2,113</u>	<u>2,830</u>

Support costs, included in the above, are as follows:

**Other**

	2025	2024
	Charity activities	Total activities
	£	£
Depreciation of tangible fixed assets	717	717
	<u>717</u>	<u>717</u>

**Governance costs**

	2025	2024
	Charity activities	Total activities
	£	£
Accountancy fees	475	850
Independent examination	1,638	1,488
	<u>2,113</u>	<u>2,338</u>

**HOPE INTO ACTION PORTSMOUTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

During the year no trustees' (2024: 1) were reimbursed out of pocket (2024: £46).

**7. STAFF COSTS**

	2025 £	2024 £
Wages and salaries	117,279	127,384
	<u>117,279</u>	<u>127,384</u>
	<u>117,279</u>	<u>127,384</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Operations manager	1	1
Empowerment worker	5	5
	<u>6</u>	<u>6</u>
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	37,497	-	37,497
<b>Charitable activities</b>			
Charity activities	237,689	-	237,689
<b>Total</b>	<u>275,186</u>	<u>-</u>	<u>275,186</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charity activities	247,929	33,762	281,691
	<u>247,929</u>	<u>33,762</u>	<u>281,691</u>
<b>NET INCOME/(EXPENDITURE)</b>	27,257	(33,762)	(6,505)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	23,681	33,980	57,661
	<u>23,681</u>	<u>33,980</u>	<u>57,661</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>50,938</u>	<u>218</u>	<u>51,156</u>

**HOPE INTO ACTION PORTSMOUTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024 and 31 March 2025	952	1,580	2,532
<b>DEPRECIATION</b>			
At 1 April 2024	318	781	1,099
Charge for year	190	526	716
At 31 March 2025	508	1,307	1,815
<b>NET BOOK VALUE</b>			
At 31 March 2025	444	273	717
At 31 March 2024	634	799	1,433

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	2,670	3,662
Prepayments and accrued income	2,168	2,180
	4,838	5,842

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Other creditors	3,540	1,735

**12. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Fixed assets	717	-	717	1,433
Current assets	39,327	-	39,327	51,458
Current liabilities	(3,540)	-	(3,540)	(1,735)
	36,504	-	36,504	51,156

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	50,938	(1,446)	(12,988)	36,504
<b>Restricted funds</b>				
Specific gifts	218	(13,206)	12,988	-
<b>TOTAL FUNDS</b>	<u>51,156</u>	<u>(14,652)</u>	<u>-</u>	<u>36,504</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	278,583	(280,029)	(1,446)
<b>Restricted funds</b>			
Specific gifts	30,399	(43,605)	(13,206)
<b>TOTAL FUNDS</b>	<u>308,982</u>	<u>(323,634)</u>	<u>(14,652)</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	23,681	27,257	50,938
<b>Restricted funds</b>			
Specific gifts	33,980	(33,762)	218
<b>TOTAL FUNDS</b>	<u>57,661</u>	<u>(6,505)</u>	<u>51,156</u>

## HOPE INTO ACTION PORTSMOUTH

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2025

#### 13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	275,186	(247,929)	27,257
<b>Restricted funds</b>			
Specific gifts	-	(33,762)	(33,762)
<b>TOTAL FUNDS</b>	<u>275,186</u>	<u>(281,691)</u>	<u>(6,505)</u>

Specific Gifts - this fund relates to monies received from investors specifically for costs in relation to Carnarvon Rd and Bell Rd

#### Transfer between funds

The transfers between funds represent unrestricted funds transferred to cover the additional spend on the restricted funds.

#### 14. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £5,829 (2024 - £6,647). Contributions totalling Nil (2024 - £175) were payable to the fund at the balance sheet date and are included in creditors.

#### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**HOPE INTO ACTION PORTSMOUTH**

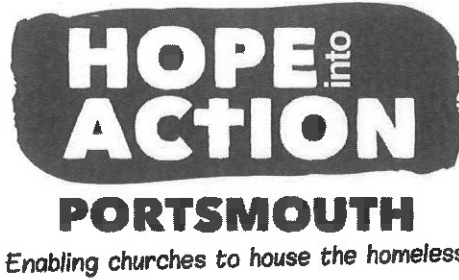
England & Wales - Charity number 1180865

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# Accounts

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REGISTERED CHARITY NUMBER: 1180865



**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
HOPE INTO ACTION PORTSMOUTH**

**HOPE INTO ACTION PORTSMOUTH**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal object of the charity is to provide supported housing in the Portsmouth region to those who are homeless or insecurely housed.

The charity aims to use investment resources to buy houses for 2-3 tenants. Each home is linked to a local church that provides a positive community, friendship, befriending/mentoring and support. Also included is a professional Empowerment Worker who provides expertise to the tenants in benefits, tenancies, jobs, liaising with other agencies and action plans. Each house is opened with the support of a local church and they form a Friendship and Support group to support the tenants.

This holistic approach first seeks to address the immediate challenges facing the individual. Seeking to identify the reasons for homelessness and the underlying causes of their poverty. Then addressing the complexities that have kept them from progressing in life and achieving their goals. The biggest impact comes through building a positive framework of relationship through the support worker and the friendship and support group (FSG). This provides a safe environment for them to share and grow in confidence in a non-judgmental therapeutic dynamic. We try and build on the positive and seek to empower them to develop their strengths. Over time this builds self-worth and confidence. With new skills and qualifications, they develop new relationships reducing their isolation and work towards independent living.

There is a wider impact on the other services providing supported accommodation in the local area. As we seek to move people on from hostels and other local services to independent living, this frees up additional bed spaces along the pathway out of homelessness for people to progress through the system. There is also a wider benefit to the local community as we are assisting people to break their cycle of disadvantage so that they can get back to a position of contributing positively to society. Most of the individuals we work alongside progress on to their own independent living and become capable of supporting themselves rather than relying on the charity of others and the benefit system. Many find work and become assets within their local community participating towards the development of their local communities.

In making decisions relative to the running of the charity, the trustees have had due regard in all instances to the commission's public benefit guidance when exercising their powers or duties. Given that the objects of the charity are the relief of poverty specific rules apply in relation to the "public" aspect of the "public benefit". Despite this the trustees are nonetheless satisfied that there is a public aspect to the benefit as has been shown above with regards to the impact of the work of the charity on other organisations providing supported accommodation and the wider community.

There is an additional aspect to the benefit that is worth mentioning. It is our experience as a charitable organisation, the volunteers from our friendship and support groups also benefit from being involved in the activities that we provide as well as the churches who we are partnered with. There is an opportunity for the churches to demonstrate in a public way that they are relevant and involved in their local communities and making a real difference to people's lives. Each house is run in conjunction with a local church who sign a five-year partnership with us committing to build long-term, holistic relationships with the tenants who were formerly homeless.

Volunteers contribute a few hours a week and they tell us that they feel that they learn as much from volunteering alongside these individuals as the clients themselves. This is assisted by the fact that they themselves are provided with ongoing support and training throughout their time volunteering. An initial full day's training is complemented by ongoing training and support from staff who work for the charity in various capacities.

In so many regards this model is as much about a way of building community as it is about housing individuals. Tenants are empowered by volunteers, who are supported by Empowerment Workers.

Working together we are seeking to build a sense of friendship, family and support that transcends racial, social, cultural, political and religious divides for the purpose of building a better community. And in the process, individuals who are struggling with the challenges of poverty, identity, relationship and resource are seeing their problems reduced and therefore begin to regain their independence.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The year started with some unexpected changes in the leadership team. Tracey Ansell, having been Chair of Trustees for several years, and done all the hard work of setting up and growing HiAP, stepped down from her role in May 2023. Steve Macfarlane took on the role of Acting Chair at this time, then became Chair of Trustees in September 2023.

The staff team had been through some difficult issues and required significant support from the trustees through 2023. The trustees worked closely with Hope into Action UK to ensure everyone was supported in the best way possible. The staff team saw a number of changes through the year with new Empowerment Workers joining the team and Michelle Treacher was appointed as Franchise Lead in December 2023. Caroline Deans was also promoted to Senior Empowerment Worker.

In July 2023, the team relocated to new offices in the St Cuthbert's Church Centre. This gave us the space for our larger team of 5-6 staff, with room for meetings, as well as being a central location in the city and having air-conditioning for the summer and a church-run café all year round. This new location is very much liked by the team.

On the housing front, we purchased house number 11 at the start of 2024, which will be the second house supported by St. James' Church in Emsworth. There were no major problems revealed by the survey and refurbishment was being planned as we reached the end of March 2024.

Throughout the year, our occupancy rate has been very high with only a few beds vacant at any one time. One of our houses has had to be reduced from 3 to 2 bedrooms, as it was discovered that one bedroom was fractionally under the minimum size requirements. We had one change in church partnerships, with the 2 North End Baptist Church houses being taken on and supported by Christ Central Church.

Jon Kuhrt, CEO of HiA UK visited us again in Portsmouth. It was an encouraging time and he got to meet all the team whilst with us.

**FINANCIAL REVIEW**

**Financial position**

The Trustees' policy with regard to reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities. As the Charity grows, it was agreed that we would calculate the reserves with a 90% occupancy rate.

The gross income up to March 2024, was £275,186. £214,875 was received from Housing Allowance and represents 78% of our income.

The team now consists of the Franchise Lead, a Finance and Maintenance Administrator and 3 Empowerment Workers, soon to become 4. The planned Head of Tenant Services role did not work out as hoped and it was decided that it was better to have a Senior Empowerment Worker (Caroline Dean) able to give support to the other EWs.

At the end of March 2024 we are housing 29 tenants, including 6 children under 18.

Our costs ("charitable activities") were at £281,691. Our bank balance at the end of March was £45,616. All insurances are in place.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The Trustees' policy with regard to reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Hope Into Action Portsmouth is a registered Charitable Incorporated Organisation and governed by its articles and memorandum of association and we are a franchise of Hope Into Action UK, which provides us with training, support, advice and expertise. We have adopted their policies, with minor adaptations as needed. Representatives of Hope Into Action UK carry out regular audits of our houses and meet with our tenants, to ensure that standards are maintained and risks are managed appropriately, with the wellbeing of our tenants being paramount.

As well as having a board of Directors, Hope Into Action Portsmouth also has Ambassadors who support and encourage the Charitable aims, and attend all Trustee Meetings. Ambassadors are appointed by the Board of Trustees and bring a particular specialism and skill set that the Trustees value. Trustees consult fully with the Ambassadors and make them fully aware of operational and governance plans.

Whilst there is a requirement to maintain the core elements of the Hope into Action model as part of being a franchisee, Hope into Action Portsmouth is free as an independent organisation to adapt the model to local circumstances and requirements. The trustees take this responsibility seriously and are keen to ensure that the charity implements the model faithfully since it has been demonstrated that it works but also to make sure that there is also an aspect of local expression and development.

In relation to risk and risk management, policies and procedures are in place to manage risk as best as can be foreseeable. Logs are maintained in order to record any incidents that may present a risk to the organisation and how risk is being managed:

- ~ Safeguarding
- ~ Critical Incidents and Sudden Death
- ~ First Aid incidents
- ~ Data Protection Breaches
- ~ Staff Training and HR

In the event of major incidents, the Franchise Lead liaises with the Chair of Trustees who keeps the board informed of ongoing developments. Discussions take place to learn from the experience and to do things differently where required. Written reports are made of all major incidents, subsequent discussions, policy changes as a result and amended practices.

**Outcomes**

The charity has maintained outcomes that reflect the excellent standard of the work carried out. We deliberately do not set KPI's or aim for specific outcomes as we are convinced that the outcomes reflect the fact that we invest in building great relationships first and foremost.

For 2023- 2024 we have achieved the following outcomes:

- Maintaining Tenancy - 86%
- Involvement in Employment or Training - 63%
- Improved Mental Health - 90%
- Reduced Alcohol or Substance Misuse - 67%

**Quality Audit Report**

Hope Into Action Portsmouth continues to work with the HiA UK Peterborough office welcoming the Annual Quality Audit Report that provides encouragement and points for improvement. It is discussed and monitored with our Franchise Lead and Trustees.

We were given feedback that our quality was of a high standard.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Auditor**

In accordance with the company's articles, a resolution proposing that Morris Crocker be appointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees on 12<sup>th</sup> December, and it was agreed that the Chair of Trustees would file them with the Charity Commission.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1180865

**Principal address**

St Cuthbert's Church  
Lichfield Road  
Portsmouth  
Hants  
PO3 6DE

**Trustees**

Rev Tracey Ansell (resigned 23.5.2023)  
Rev Samantha Cullen  
Mr Stephen Macfarlane  
Mr Mervyn Cowdrey (appointed 1.11.2023) (resigned 19.1.2024)  
Elizabeth Mitchell (appointed 13.2.2024)

**Ambassadors**

Ms Catherine Holehouse  
Mr Simon Murdoch

**Independent Examiner**

Paul Underwood, FCCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Approved by order of the board of trustees on ...22nd January 2025... and signed on its behalf by:



.....  
Mr Stephen Macfarlane - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOPE INTO ACTION PORTSMOUTH**

**Independent examiner's report to the trustees of Hope Into Action Portsmouth**

I report to the charity trustees on my examination of the accounts of Hope Into Action Portsmouth (Charitable Incorporated Organisation) for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity 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 Charitable Incorporated Organisation's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

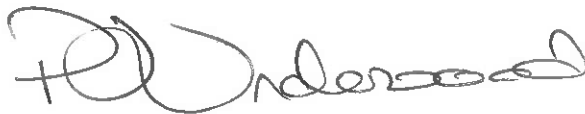
**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charitable Incorporated Organisation 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.



Paul Underwood, FCCA

Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: ..22nd January.2025...

HOPE INTO ACTION PORTSMOUTH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	37,497	-	37,497	19,444
<b>Charitable activities</b>					
Charity activities	3	<u>237,689</u>	<u>-</u>	<u>237,689</u>	<u>200,896</u>
<b>Total</b>		<u>275,186</u>	<u>-</u>	<u>275,186</u>	<u>220,340</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charity activities	4	<u>247,929</u>	<u>33,762</u>	<u>281,691</u>	<u>178,158</u>
<b>NET INCOME/(EXPENDITURE)</b>		27,257	(33,762)	(6,505)	42,182
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>23,681</u>	<u>33,980</u>	<u>57,661</u>	<u>15,479</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>50,938</u>	<u>218</u>	<u>51,156</u>	<u>57,661</u>

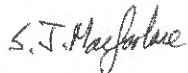
The notes form part of these financial statements

HOPE INTO ACTION PORTSMOUTH

BALANCE SHEET  
31 MARCH 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	10	1,433	1,017
<b>CURRENT ASSETS</b>			
Debtors	11	5,842	20,668
Cash at bank		<u>45,616</u>	<u>37,549</u>
		51,458	58,217
<b>CREDITORS</b>			
Amounts falling due within one year	12	(1,735)	(1,573)
		<u>49,723</u>	<u>56,644</u>
<b>NET CURRENT ASSETS</b>			
		<u>49,723</u>	<u>56,644</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,156</u>	<u>57,661</u>
		<u>51,156</u>	<u>57,661</u>
<b>NET ASSETS</b>			
		<u>51,156</u>	<u>57,661</u>
<b>FUNDS</b>	14		
Unrestricted funds		50,938	23,681
Restricted funds		<u>218</u>	<u>33,980</u>
<b>TOTAL FUNDS</b>		<u>51,156</u>	<u>57,661</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~22nd January 2025~~ and were signed on its behalf by:



.....  
Mr Stephen Macfarlane - Trustee

The notes form part of these financial statements

**HOPE INTO ACTION PORTSMOUTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Individual fixed assets costing £250 or more are capitalised at cost.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties and investments in complicated investment products.

**Trade and other debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

**Trade and other creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>37,497</u>	<u>19,444</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	Charity activities	-	19,900
Income from housing benefit and tenants	Charity activities	214,875	111,917
Income from investors	Charity activities	22,238	69,079
Other Income	Charity activities	<u>576</u>	-
		<u>237,689</u>	<u>200,896</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
The National Lottery Community Fund	-	9,900
The Partnership Foundation	-	<u>10,000</u>
	-	<u>19,900</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charity activities	<u>278,636</u>	<u>3,055</u>	<u>281,691</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	127,384	62,577
Insurance	4,089	2,046
Premises costs	35,461	24,738
Refurbishment, repairs and renewals	58,957	46,335
Staff expenses	4,030	1,113
Other staff costs	-	1,494
General administration	2,819	2,780
Travel and subsistence	2,680	3,242
Franchise fee	1,650	1,800
Investor rentals	36,406	21,919
Legal and professional fees	<u>5,160</u>	<u>6,106</u>
	<u>278,636</u>	<u>174,150</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Charity activities	<u>717</u>	<u>2,338</u>	<u>3,055</u>

Support costs, included in the above, are as follows:

Other

	2024 Charity activities £	2023 Total activities £
Depreciation of tangible fixed assets	<u>717</u>	<u>381</u>

Governance costs

	2024 Charity activities £	2023 Total activities £
Accountancy fees	850	2,055
Independent examination	<u>1,488</u>	<u>1,572</u>
	<u>2,338</u>	<u>3,627</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

During the year one trustee (2023: Nil) was reimbursed out of pocket expenses totalling £46 (2023: Nil).

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	<u>127,384</u>	<u>62,577</u>
	<u>127,384</u>	<u>62,577</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Operations manager	1	1
Empowerment worker	<u>5</u>	<u>3</u>
	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	19,444	-	19,444
<b>Charitable activities</b>			
Charity activities	<u>158,416</u>	<u>42,480</u>	<u>200,896</u>
<b>Total</b>	<u>177,860</u>	<u>42,480</u>	<u>220,340</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charity activities	<u>156,239</u>	<u>21,919</u>	<u>178,158</u>
<b>NET INCOME</b>	21,621	20,561	42,182
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>2,060</u>	<u>13,419</u>	<u>15,479</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>23,681</u>	<u>33,980</u>	<u>57,661</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023	636	762	1,398
Additions	<u>316</u>	<u>818</u>	<u>1,134</u>
At 31 March 2024	<u>952</u>	<u>1,580</u>	<u>2,532</u>
<b>DEPRECIATION</b>			
At 1 April 2023	127	254	381
Charge for year	<u>191</u>	<u>527</u>	<u>718</u>
At 31 March 2024	<u>318</u>	<u>781</u>	<u>1,099</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>634</u>	<u>799</u>	<u>1,433</u>
At 31 March 2023	<u>509</u>	<u>508</u>	<u>1,017</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	3,662	7,931
Prepayments and accrued income	<u>2,180</u>	<u>12,737</u>
	<u>5,842</u>	<u>20,668</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>1,735</u>	<u>1,573</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	1,433	-	1,433	1,017
Current assets	51,240	218	51,458	58,217
Current liabilities	<u>(1,735)</u>	<u>-</u>	<u>(1,735)</u>	<u>(1,573)</u>
	<u>50,938</u>	<u>218</u>	<u>51,156</u>	<u>57,661</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	23,681	27,257	50,938
<b>Restricted funds</b>			
Specific gifts	33,980	(33,762)	218
<b>TOTAL FUNDS</b>	<u>57,661</u>	<u>(6,505)</u>	<u>51,156</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	275,186	(247,929)	27,257
<b>Restricted funds</b>			
Specific gifts	-	(33,762)	(33,762)
<b>TOTAL FUNDS</b>	<u>275,186</u>	<u>(281,691)</u>	<u>(6,505)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	2,060	21,621	23,681
<b>Restricted funds</b>			
Specific gifts	13,419	20,561	33,980
<b>TOTAL FUNDS</b>	<u>15,479</u>	<u>42,182</u>	<u>57,661</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	177,860	(156,239)	21,621
<b>Restricted funds</b>			
Specific gifts	42,480	(21,919)	20,561
	<u>220,340</u>	<u>(178,158)</u>	<u>42,182</u>

Specific Gifts - this fund relates to monies received from investors specifically for costs in relation to Camarvon Rd and Bell Rd

15. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £6,647 (2023 - £2,800). Contributions totalling £175 (2023 - Nil) were payable to the fund at the balance sheet date and are included in creditors.

16. RELATED PARTY DISCLOSURES

During the year Stephen MacFarlane was reimbursed trustee's expenses, totalling £46. No other trustee received reimbursed expenses.

17. GOING CONCERN

The trustees are of the opinion that the Charity can continue to meet its obligations for at least twelve months after the signing of the accounts and that the Charity will continue in operational existence for the foreseeable future. Therefore the trustees continue to adopt the going concern basis in preparing the Annual Report and financial statements.

**HOPE INTO ACTION PORTSMOUTH**

England & Wales - Charity number 1180865

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
HOPE INTO ACTION PORTSMOUTH**

**HOPE INTO ACTION PORTSMOUTH**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal object of the charity is to provide supported housing in the Portsmouth region to those who are homeless or insecurely housed.

The charity aims to use investment resources to buy houses for 2-3 tenants. Each home is linked to a local church that provides a positive community, friendship, befriending/mentoring and support. Also included is a professional Empowerment Worker who provides expertise to the tenants in benefits, tenancies, jobs, liaising with other agencies and action plans. Each house is opened with the support of a local church and they form a Friendship and Support group to support the tenants.

This holistic approach first seeks to address the immediate challenges facing the individual. Seeking to identify the reasons for homelessness and the underlying causes of their poverty. Then addressing the complexities that have kept them from progressing in life and achieving their goals. The biggest impact comes through building a positive framework of relationship through the support worker and the friendship and support group (FSG). This provides a safe environment for them to share and grow in confidence in a non-judgmental therapeutic dynamic. We try and build on the positive and seek to empower them to develop their strengths. Over time this builds self worth and confidence. With new skills and qualifications, they develop new relationships reducing their isolation and work towards independent living.

There is a wider impact on the other services providing supported accommodation in the local area. As we seek to move people on from hostels and other local services to independent living, this frees up additional bed spaces along the pathway out of homelessness for people to progress through the system. There is also a wider benefit to the local community as we are assisting people to break their cycle of disadvantage so that they can get back to a position of contributing positively to society. Most of the individuals we work alongside progress on to their own independent living and become capable of supporting themselves rather than relying on the charity of others and the benefit system. Many find work and become assets within their local community participating towards the development of their local communities.

In making decisions relative to the running of the charity, the trustees have had due regard in all instances to the commission's public benefit guidance when exercising their powers or duties. Given that the objects of the charity are the relief of poverty specific rules apply in relation to the "public" aspect of the "public benefit". Despite this the trustees are nonetheless satisfied that there is a public aspect to the benefit as has been shown above with regards to the impact of the work of the charity on other organisations providing supported accommodation and the wider community.

There is an additional aspect to the benefit that is worth mentioning. It is our experience as a charitable organisation, the volunteers from our friendship and support teams also benefit from being involved in the activities that we provide as well as the churches who we are partnered with. There is an opportunity for the churches to demonstrate in a public way that they are relevant and involved in their local communities and making a real difference to people's lives. Each house is run in conjunction with a local church who sign a five-year partnership with us committing to build long-term, holistic relationships with the tenants who were formerly homeless.

Volunteers contribute a few hours a week and they tell us that they feel that they learn as much from volunteering alongside these individuals as the clients themselves. This is assisted by the fact that they themselves are provided with ongoing support and training throughout their time volunteering. An initial full day's training is complemented by ongoing training and support from staff who work for the charity in various capacities.

In so many regards this model is as much about a way of building community as it is about housing individuals. Tenants are empowered by volunteers, who are supported by Empowerment Officers.

Working together we are seeking to build a sense of friendship, family and support that transcends racial, social, cultural, political, and religious divides for the purpose of building a better community. And in the process, individuals who are struggling with the challenges of poverty, identity, relationship, and resource are seeing their problems reduced and therefore begin to regain their independence.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We began the year working with several investors and several interested churches and achieved the purchase of 3 new properties. One house that had been completed and ready for occupation in December 2021, finally welcomed their first tenants in June 2022. Pompey Reset are the Church Volunteer group that are working with this house and they were passionate to utilise the Community Sponsorship scheme to welcome refugees from outside of the country. The Community Sponsorship Scheme is an extensive process and takes some time to see refugees eventually arrive in the UK.

The 3 new properties are 1) Ribble Gardens, Portchester which is supported by St. Mary's Church Portchester, 2) Highbury Grove, Cosham which is supported by Portsmouth Christian Fellowship and 3) Selangor Avenue which is supported by St. James in Emsworth.

St. Mary's Church are also choosing to utilise the Community Sponsorship Scheme, and at the time of writing (May 2023) we are still waiting for a move in date for the new family. Highbury Grove has capacity for 3 tenants and has a number of rooms that will allow this to happen comfortably. Portsmouth Christian Fellowship have requested a desire to work with female tenants. The first tenant moved in March 2023.

We had been in discussions with St. James church in Emsworth for over a year when someone from the team offered a bungalow that they had inherited to be used by Hope Into Action Portsmouth. They still want to purchase another building through investors in the congregation, and feel able to manage 2 properties. Refurbishment began on the bungalow in January 2022 and was completed in May 2023.

This means that Hope Into Action Portsmouth now have 10 properties as of March 2023.

The Russian invasion of Ukraine had meant a number of Ukrainians had come to Portsmouth and lived with local families. As these placements broke down or came to an end, it became apparent that they needed accommodation, and we began a conversation with Portsmouth City Council on whether Hope Into Action Portsmouth were in a position to offer temporary accommodation. At the end of March 2023, we were housing 2 Ukrainian families

During this past year, Caroline Deans began working with Portsmouth City Council to nominate our tenants for Direct Nomination. This means using medical knowledge to secure council provision of housing for our tenants to move into. During this year we had 3 tenants move into council provided properties.

We had planned on having a celebration event on the 17th September, and St. Marys Fronton had kindly offered to host us, but on the sad news of the Queens death, the service was not able to go ahead and was postponed until later in 2023.

During October 2022, we welcomed representatives from Pears, Kari Holtung and Sir Trevor Pears and they visited their house in Oxford Road.

The administration requirements for the Charity were now at a level that saw the recruitment of Lynn Boakes into the role of Operations & Finance Administrator in February 2023.

At the end of January 2023, a new CEO for Hope Into Action UK, Jon Kuhrt had started following the stepping down of Ed Walker. In February 2023, Jon came and spent a day with us in Portsmouth and we were able to show him around and get to know him which was very inspirational.

In March 2023, the annual Hope Into Action Conference in Peterborough returned and Hope Into Action Portsmouth arranged and paid for a minibus to take the Staff, the Tenants and Friendship and Support Group volunteers to the conference making it possible to go in one day.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**FINANCIAL REVIEW**

**Financial position**

The Trustees' policy regarding reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities. As the Charity grows, it was agreed that we would calculate the reserves with a 90% occupancy rate.

With Jon Kuhrts appointment he had looked at Hope Into Actions funding model and began to institute some changes. This will eventually mean a greater income from our existing houses, and new houses, which would be welcome news and enable us to be less dependent on donations and grants.

The net income up to March 2023, was £220,340 and whilst that is a 88.5% increase since 2022 - the full income from the 3 new houses had not been realised as yet. £111,917 was received from Housing Allowance and Rent which represents 51% of our income.

We were fortunate to receive another £10,000 grant from the National Lottery, a generous donation of £5,000 from an individual and a donation of £10,000 from the Partnership Foundation. This has helped enormously in helping us gear up for growth for the coming year.

In December 2022 it was agreed to recruit another Empowerment Worker to manage the new properties and to manage the growth of new churches and properties. In March 2023 we agreed to recruit a Head of Tenant Services and restructure the team to have all of the Empowerment Workers reporting to this new post, freeing the Operations Manager to focus on the finance, policy and compliance work for the Charity.

At the end of March 2023 we are housing 21 tenants, including 2 babies and 4 other children under 18.

Our costs ("charitable activities") were at £178,158. All insurances are in place.

**Reserves policy**

The Trustees' policy with regard to reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Hope Into Action Portsmouth is a registered Charitable Incorporated Organisation and governed by its articles and memorandum of association and we are a franchise of Hope Into Action UK, which provides us with training, support, advice and expertise. We have adopted their policies, with minor adaptations as needed. Representatives of Hope Into Action UK carry out regular audits of our houses and meet with our tenants, to ensure that standards are maintained and risks are managed appropriately, with the wellbeing of our tenants being paramount.

As well as having a board of Directors, Hope Into Action Portsmouth also has Ambassadors who support and encourage the Charitable aims, and attend all Trustee Meetings. Ambassadors are appointed by the Board of Trustees and bring a particular specialism and skill set that the Trustees value. Trustees consult fully with the Ambassadors and make them fully aware of operational and governance plans.

Whilst there is a requirement to maintain the core elements of the Hope into Action model as part of being a franchisee, Hope into Action Portsmouth is free as an independent organisation to adapt the model to local circumstances and requirements. The trustees take this responsibility seriously and are keen to ensure that the charity implements the model faithfully since it has been demonstrated that it works but also to make sure that there is also an aspect of local expression and development.

In relation to risk and risk management, policies and procedures are in place to manage risk as best as can be foreseeable. Logs are maintained in order to record any incidents that may present a risk to the organisation and how risk is being managed:

- ~ Safeguarding
- ~ Critical Incidents and Sudden Death
- ~ First Aid incidents
- ~ Data Protection Breaches
- ~ Staff Training and HR

In the event of major incidents, the Operations Manager liaises with the Chair of Trustees who keeps the board informed of ongoing developments. Discussions take place to learn from the experience and to do things differently where required. Written reports are made of all major incidents, subsequent discussions, policy changes as a result and amended practices.

**Outcomes**

The charity has maintained outcomes that reflect the excellent standard of the work carried out. We deliberately do not set KPI's or aim for specific outcomes as we are convinced that the outcomes reflect the fact that we invest in building great relationships first and foremost.

For 2022- 2023 we have achieved the following outcomes:

- Maintaining Tenancy - 86%
- Involvement in Employment or Training - 73%
- Improved Mental Health - 88%
- Reduced Alcohol or Substance Misuse - 85%

**Quality Audit Report**

Hope Into Action Portsmouth continues to work with the Peterborough office welcoming the Annual Quality Audit Report that provides encouragement and points for improvement. It is discussed and monitored with our Operations Manager and Trustees. We were given feedback that our quality was of a high standard.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1180865

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Principal address**

195 Powerscourt Road  
Portsmouth  
Hants  
PO2 7JH

**Trustees**

Rev Tracey Ansell (resigned 23.5.2023)  
Rev Wayne Dulson (resigned 1.12.2022)  
Rev Samantha Cullen  
Mr Stephen Macfarlane (appointed 18.11.2022)  
Mr Mervyn Cowdrey (appointed 1.11.2023)

**Ambassadors**

Ms Catherine Holehouse  
Mr Simon Murdoch

**Independent Examiner**

Paul Underwood, FCCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Approved by order of the board of trustees on .....30 Nov 2023..... and signed on its behalf by:



.....  
Mr Stephen Macfarlane - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOPE INTO ACTION PORTSMOUTH**

**Independent examiner's report to the trustees of Hope Into Action Portsmouth**

I report to the charity trustees on my examination of the accounts of Hope Into Action Portsmouth (the Trust) for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.



Paul Underwood, FCCA

Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: 11 December 2023

HOPE INTO ACTION PORTSMOUTH

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	19,444	-	19,444	9,707
<b>Charitable activities</b>					
Activities undertaken directly	3	158,416	42,480	200,896	107,183
<b>Total</b>		<u>177,860</u>	<u>42,480</u>	<u>220,340</u>	<u>116,890</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Activities undertaken directly	4	156,239	21,919	178,158	121,832
<b>NET INCOME/(EXPENDITURE)</b>		21,621	20,561	42,182	(4,942)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		2,060	13,419	15,479	20,421
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>23,681</u>	<u>33,980</u>	<u>57,661</u>	<u>15,479</u>

The notes form part of these financial statements

HOPE INTO ACTION PORTSMOUTH

BALANCE SHEET  
31 MARCH 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	10	1,017	-
<b>CURRENT ASSETS</b>			
Debtors	11	20,668	8,114
Cash at bank		37,549	8,865
		<u>58,217</u>	<u>16,979</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(1,573)	(1,500)
<b>NET CURRENT ASSETS</b>		<u>56,644</u>	<u>15,479</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		57,661	15,479
<b>NET ASSETS</b>		<u>57,661</u>	<u>15,479</u>
<b>FUNDS</b>	14		
Unrestricted funds		23,681	2,060
Restricted funds		33,980	13,419
<b>TOTAL FUNDS</b>		<u>57,661</u>	<u>15,479</u>

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



.....  
Mr Stephen Macfarlane - Trustee

**HOPE INTO ACTION PORTSMOUTH**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Individual fixed assets costing £250 or more are capitalised at cost.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties and investments in complicated investment products.

**Trade and other debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Cash and cash equivalents**

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

**Trade and other creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	19,444	9,707

3. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Activities undertaken directly	19,900	11,200
Income from housing benefit and tenants	Activities undertaken directly	111,917	76,723
Income from investors	Activities undertaken directly	69,079	19,260
		<u>200,896</u>	<u>107,183</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	-	2,000
The National Lottery Community Fund	9,900	9,200
The Partnership Foundation	10,000	-
	<u>19,900</u>	<u>11,200</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Activities undertaken directly	174,150	4,008	178,158

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	62,577	46,287
Insurance	2,046	1,506
Premises costs	24,738	19,199
Refurbishment, repairs and renewals	46,335	24,760
Staff expenses	1,113	5,631
Other staff costs	1,494	4,083
General administration	2,780	2,096
Travel and subsistence	3,242	705
Franchise fee	1,800	2,039
Investor rentals	21,919	9,940
Legal and professional fees	6,106	2,766
	<u>174,150</u>	<u>119,012</u>

6. SUPPORT COSTS

	Other £	Governance costs £	Totals £
Activities undertaken directly	381	3,627	4,008

Support costs, included in the above, are as follows:

Other

	2023 Activities undertaken directly £	2022 Total activities £
Depreciation of tangible fixed assets	381	-

Governance costs

	2023 Activities undertaken directly £	2022 Total activities £
Accountancy fees	2,055	1,320
Independent examination	1,572	1,500
	<u>3,627</u>	<u>2,820</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

During the year no trustees (2022: none) were reimbursed out of pocket expenses totalling NIL (2022: NIL).

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	62,577	46,287
	<u>62,577</u>	<u>46,287</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Operations manager	1	1
Empowerment worker	3	2
	<u>4</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	9,707	-	9,707
<b>Charitable activities</b>			
Activities undertaken directly	87,923	19,260	107,183
<b>Total</b>	<u>97,630</u>	<u>19,260</u>	<u>116,890</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities undertaken directly	111,892	9,940	121,832
<b>NET INCOME/(EXPENDITURE)</b>	<b>(14,262)</b>	<b>9,320</b>	<b>(4,942)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	16,322	4,099	20,421
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>2,060</u></u>	<u><u>13,419</u></u>	<u><u>15,479</u></u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
Additions	636	762	1,398
<b>DEPRECIATION</b>			
Charge for year	127	254	381
<b>NET BOOK VALUE</b>			
At 31 March 2023	509	508	1,017
At 31 March 2022	-	-	-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	7,931	6,501
Prepayments and accrued income	12,737	1,613
	<u>20,668</u>	<u>8,114</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	1,573	1,500

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	1,017	-	1,017	-
Current assets	24,237	33,980	58,217	16,979
Current liabilities	(1,573)	-	(1,573)	(1,500)
	<u>23,681</u>	<u>33,980</u>	<u>57,661</u>	<u>15,479</u>

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	2,060	21,621	23,681
<b>Restricted funds</b>			
Specific gifts	13,419	20,561	33,980
<b>TOTAL FUNDS</b>	<u>15,479</u>	<u>42,182</u>	<u>57,661</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	177,860	(156,239)	21,621
<b>Restricted funds</b>			
Specific gifts	42,480	(21,919)	20,561
<b>TOTAL FUNDS</b>	<u>220,340</u>	<u>(178,158)</u>	<u>42,182</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	16,322	(14,262)	2,060
<b>Restricted funds</b>			
Specific gifts	4,099	9,320	13,419
<b>TOTAL FUNDS</b>	<u>20,421</u>	<u>(4,942)</u>	<u>15,479</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,630	(111,892)	(14,262)
<b>Restricted funds</b>			
Specific gifts	19,260	(9,940)	9,320
<b>TOTAL FUNDS</b>	<u>116,890</u>	<u>(121,832)</u>	<u>(4,942)</u>

Specific Gifts - this fund relates to monies received from investors specifically for costs in relation to Carnarvon Rd and Bell Rd

**HOPE INTO ACTION PORTSMOUTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023**

**15. EMPLOYEE BENEFIT OBLIGATIONS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £2,800 (2022 - £2,252). Contributions totalling £0 (2022 - £0) were payable to the fund at the balance sheet date and are included in creditors.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**HOPE INTO ACTION PORTSMOUTH**

England & Wales - Charity number 1180865

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
HOPE INTO ACTION PORTSMOUTH**

**HOPE INTO ACTION PORTSMOUTH**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objective of the charity is to provide supported housing in the Portsmouth region to those who are homeless or insecurely housed.

The charity aims to use investment resources to buy houses for 2-3 tenants. Each home is linked to a local church that provides a positive community, friendship, befriending/mentoring and support. Also included is a professional Empowerment Worker who provides expertise to the tenants in benefits, tenancies, jobs, liaising with other agencies and action plans. Each house is opened with the support of a local church and they form a Friendship and Support group to support the tenants.

This holistic approach first seeks to address the immediate challenges facing the individual. Seeking to identify the reasons for homelessness and the underlying causes of their poverty. Then addressing the complexities that have kept them from progressing in life and achieving their goals. The biggest impact comes through building a positive framework of relationship through the support worker and the friendship and support group (FSG). This provides a safe environment for them to share and grow in confidence in a non-judgmental therapeutic dynamic. We try and build on the positive and seek to empower them to develop their strengths. Over time this builds self worth and confidence. With new skills and qualifications, they develop new relationships reducing their isolation and work towards independent living.

There is a wider impact on the other services providing supported accommodation in the local area. As we seek to move people on from hostels and other local services to independent living, this frees up additional bed spaces along the pathway out of homelessness for people to progress through the system. There is also a wider benefit to the local community as we are assisting people to break their cycle of disadvantage so that they can get back to a position of contributing positively to society. Most of the individuals we work alongside progress on to their own independent living and become capable of supporting themselves rather than relying on the charity of others and the benefit system. Many find work and become assets within their local community participating towards the development of their local communities.

In making decisions relative to the running of the charity, the trustees have had due regard in all instances to the commission's public benefit guidance when exercising their powers or duties. Given that the objects of the charity are the relief of poverty specific rules apply in relation to the "public" aspect of the "public benefit". Despite this the trustees are nonetheless satisfied that there is a public aspect to the benefit as has been shown above with regards to the impact of the work of the charity on other organisations providing supported accommodation and the wider community.

There is an additional aspect to the benefit that is worth mentioning. It is our experience as a charitable organisation, the volunteers from our friendship and support teams also benefit from being involved in the activities that we provide as well as the churches who we are partnered with. There is an opportunity for the churches to demonstrate in a public way that they are relevant and involved in their local communities and making a real difference to people's lives. Each house is run in conjunction with a local church who sign a five-year partnership with us committing to build long-term, holistic relationships with the tenants who were formerly homeless.

Volunteers contribute a few hours a week and they tell us that they feel that they learn as much from volunteering alongside these individuals as the clients themselves. This is assisted by the fact that they themselves are provided with ongoing support and training throughout their time volunteering. An initial full day's training is complemented by ongoing training and support from staff who work for the charity in various capacities.

In so many regards this model is as much about a way of building community as it is about housing individuals. Tenants are empowered by volunteers, who are supported by Empowerment Workers.

Working together we are seeking to build a sense of friendship, family and support that transcends racial, social, cultural, political and religious divides for the purpose of building a better community. And in the process, individuals who are struggling with the challenges of poverty, identity, relationship and resource are seeing their problems reduced and therefore begin to regain their independence.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Throughout this year, the Covid pandemic was still impacting people's lives and what services were open. A lot of services were online and local churches were still offering an online Sunday service and little other outreach. This had an impact on what we were able to do and offer, and our Empowerment Worker, Caroline Deans continued to offer a great mix of support options to our tenants.

Some training opened up and Tracey Ansell and Michelle Treacher were able to attend the Franchise leads training in Cambridge to brush up on new skills and think about growth and governance.

During this year we opened up 2 new houses. We had one investor for one house, and Portsmouth City Council leased a recently purchased house to us once it had been refurbished. One house was with St. Mary's Anglican church and their aim was to support women, and took women from previous sex work and fleeing domestic violence. The other church that came on board to help us is Paulsgrove Baptist Church, and they were able to support 3 men, 2 from a local homeless hostel and one from an alcohol rehab unit.

So by December 2021, we had 6 houses open and were working with another investor to open another house that will be part of the Community Sponsorship Scheme. Some attendees from the local catholic church formed a group called Pompey Reset to become the Friendship & Support Group. We have also been approached by a similar group in Portchester to do a similar project there, and an investor was in conversation with us.

This meant that we now needed to look for another Empowerment Worker and we held interviews and the position was offered to Lorna Sandland, who was a trustee, so stood down from that role. Lorna began in March 2022 on 20 hours.

In March 2022, we took 9 of our tenants to the Hope Into Action Conference in Peterborough and paid for them to have an overnight stay in a hotel. 3 tenants won an award.

**FINANCIAL REVIEW**

**Financial position**

The net income for the year to March 2022, was £116,890 and shows the impact that extra houses have on our income. £65,026 was received from Housing Allowance and represents 56% of our income. This is in line with our aim to keep housing allowance at least 50% of our income. With increased staff hours, this cost increased to £46,287. £13,419 is held as restricted money on behalf of investors. At the end of March 2022 we are housing 15 tenants, including 1 baby and 2 other children under 18.

Our costs ("charitable activities") were at £121,832. All insurances are in place and the Trustees are aware that over the next 3-5 years we will need to assess the major risks that we can be exposed to, and develop a system to mitigate them. We have begun thinking about new Trustees that will help shape us into the next stage of our development, and bring a more corporate feel to the organisation as it grows.

**Reserves policy**

The Trustees' policy with regard to reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Hope Into Action Portsmouth is a registered Charitable Incorporated Organisation and governed by its articles and memorandum of association and we are a franchise of Hope Into Action UK, which provides us with training, support, advice and expertise. We have adopted their policies, with minor adaptations as needed. Representatives of Hope Into Action UK carry out regular audits of our houses and meet with our tenants, to ensure that standards are maintained and risks are managed appropriately, with the wellbeing of our tenants being paramount.

As well as having a board of Directors, Hope Into Action Portsmouth also has Ambassadors who support and encourage the Charitable aims, and attend all Trustee Meetings. Ambassadors are appointed by the Board of Trustees and bring a particular specialism and skill set that the Trustees value. Trustees consult fully with the Ambassadors and make them fully aware of operational and governance plans.

Whilst there is a requirement to maintain the core elements of the Hope into Action model as part of being a franchisee, Hope into Action Portsmouth is free as an independent organisation to adapt the model to local circumstances and requirements. The trustees take this responsibility seriously and are keen to ensure that the charity implements the model faithfully since it has been demonstrated that it works but also to make sure that there is also an aspect of local expression and development.

In relation to risk and risk management, policies and procedures are in place to manage risk as best as can be foreseeable. Logs are maintained in order to record any incidents that may present a risk to the organisation and how risk is being managed:

- ~ Safeguarding
- ~ Critical Incidents and Sudden Death
- ~ First Aid incidents
- ~ Data Protection Breaches
- ~ Staff Training and HR

In the event of major incidents, the Operations Manager liaises with the Chair of Trustees who keeps the board informed of ongoing developments. Discussions take place to learn from the experience and to do things differently where required. Written reports are made of all major incidents, subsequent discussions, policy changes as a result and amended practices.

**Outcomes**

The charity has maintained outcomes that reflect the excellent standard of the work carried out. We deliberately do not set KPI's or aim for specific outcomes as we are convinced that the outcomes reflect the fact that we invest in building great relationships first and foremost.

We did have our first eviction this year, a female who had brought drugs into a clean and dry house and who had also brought a man into the house without notification or agreement. We have kept in touch with her and a friend was providing some accommodation and support.

Caroline, our Empowerment Worker has begun a conversation with Portsmouth Housing Team so that we can make direct nominations for some of our tenants to be able to move on to independent accommodation.

For 2021- 2022 we have achieved the following outcomes:

93% of our tenants have maintained their tenancy  
100% of those who had previously been in prison have not reoffended

90% have reduced their alcohol or substance misuse  
63% have improved their social relations with their family

**Quality Audit Report**

Hope Into Action Portsmouth continues to work with the Peterborough office welcoming the Annual Quality Audit Report that provides encouragement and points for improvement. It is discussed and monitored with our Operations Manager and Trustees. We were given feedback that our quality was of a high standard.

**HOPE INTO ACTION PORTSMOUTH**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1180865

**Principal address**

195 Powerscourt Road  
Portsmouth  
Hants  
PO2 7JH

**Trustees**

Rev Tracey Ansell  
Mrs Jayne Howard (resigned 1.2.2022)  
Mrs Lorna Sandland (resigned 1.1.2022)  
Rev Wayne Dulson (resigned 1.12.2022)  
Rev Samantha Cullen (appointed 10.2.2022)  
Mr Stephen Macfarlane (appointed 18.11.2022)

**Ambassadors**

Mr Anthony Savage  
Ms Catherine Holehouse  
Mr Simon Murdoch

**Independent Examiner**

Paul Underwood, FCCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Rev Tracey Ansell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
HOPE INTO ACTION PORTSMOUTH**

**Independent examiner's report to the trustees of Hope Into Action Portsmouth**

I report to the charity trustees on my examination of the accounts of Hope Into Action Portsmouth (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust 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.

Paul Underwood, FCCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: .....

**HOPE INTO ACTION PORTSMOUTH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	9,707	-	9,707	6,450
<b>Charitable activities</b>					
Activities undertaken directly	3	87,923	19,260	107,183	90,611
<b>Total</b>		<u>97,630</u>	<u>19,260</u>	<u>116,890</u>	<u>97,061</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Activities undertaken directly	4	111,892	9,940	121,832	86,081
<b>NET INCOME/(EXPENDITURE)</b>		(14,262)	9,320	(4,942)	10,980
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,322	4,099	20,421	9,441
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>2,060</u></u>	<u><u>13,419</u></u>	<u><u>15,479</u></u>	<u><u>20,421</u></u>

The notes form part of these financial statements

**HOPE INTO ACTION PORTSMOUTH**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Debtors	9	8,114	1,000
Cash at bank		8,865	20,741
		16,979	21,741
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,500)	(1,320)
		15,479	20,421
<b>NET CURRENT ASSETS</b>			
		15,479	20,421
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		15,479	20,421
<b>NET ASSETS</b>			
		15,479	20,421
<b>FUNDS</b>			
	12		
Unrestricted funds		2,060	16,322
Restricted funds		13,419	4,099
		15,479	20,421
<b>TOTAL FUNDS</b>			
		15,479	20,421

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

.....  
Rev Tracey Ansell - Trustee

## HOPE INTO ACTION PORTSMOUTH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties and investments in complicated investment products.

##### **Trade and other debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

##### **Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, deposits with banks and other short-term highly liquid investments and bank overdrafts. In the balance sheet, bank overdrafts are shown within borrowings or current liabilities.

##### **Trade and other creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**HOPE INTO ACTION PORTSMOUTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**1. ACCOUNTING POLICIES - continued**

**Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	9,707	6,450
	<u>9,707</u>	<u>6,450</u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Grants	Activities undertaken directly	11,200	17,750
Income from housing benefit and tenants	Activities undertaken directly	76,723	46,523
Income from investors	Activities undertaken directly	19,260	26,338
		<u>107,183</u>	<u>90,611</u>

Grants received, included in the above, are as follows:

		2022	2021
		£	£
Portsmouth City Council		-	15,000
Other grants		2,000	2,750
The National Lottery Community Fund		9,200	-
		<u>11,200</u>	<u>17,750</u>

**4. CHARITABLE ACTIVITIES COSTS**

Activities undertaken directly		Direct Costs (see note 5) £ 121,832
		<u>121,832</u>

**HOPE INTO ACTION PORTSMOUTH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Staff costs	46,287	34,599
Insurance	1,506	1,120
Premises costs	19,199	8,153
Repairs and renewals	24,760	1,663
Staff expenses	5,631	4,103
Gift - Steve Ansell	4,083	1,000
General administration	2,096	955
Travel and subsistence	705	-
Franchise fee	2,039	1,923
Investor rentals	9,940	6,460
Legal and professional fees	4,086	1,090
Independent examination	1,500	660
House costs	-	24,355
	<u>121,832</u>	<u>86,081</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

During the year no trustees (2021: 1) were reimbursed out of pocket expenses totalling NIL (2021: £1,631).

**7. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	46,287	34,599
	<u>46,287</u>	<u>34,599</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Operations manager	1	1
Empowerment worker	2	1
	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	6,450	-	6,450
<b>Charitable activities</b>			
Activities undertaken directly	64,273	26,338	90,611
<b>Total</b>	<u>70,723</u>	<u>26,338</u>	<u>97,061</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Activities undertaken directly	61,726	24,355	86,081
<b>NET INCOME</b>	8,997	1,983	10,980
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	7,325	2,116	9,441
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,322</u>	<u>4,099</u>	<u>20,421</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	6,501	-
Other debtors	-	1,000
Prepayments and accrued income	1,613	-
	<u>8,114</u>	<u>1,000</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	1,500	1,320
	<u>1,500</u>	<u>1,320</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Current assets	3,560	13,419	16,979	21,741
Current liabilities	(1,500)	-	(1,500)	(1,320)
	<u>2,060</u>	<u>13,419</u>	<u>15,479</u>	<u>20,421</u>

HOPE INTO ACTION PORTSMOUTH

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	16,322	(14,262)	2,060
<b>Restricted funds</b>			
Specific gifts	4,099	9,320	13,419
<b>TOTAL FUNDS</b>	<u>20,421</u>	<u>(4,942)</u>	<u>15,479</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	97,630	(111,892)	(14,262)
<b>Restricted funds</b>			
Specific gifts	19,260	(9,940)	9,320
<b>TOTAL FUNDS</b>	<u>116,890</u>	<u>(121,832)</u>	<u>(4,942)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	7,325	8,997	16,322
<b>Restricted funds</b>			
Specific gifts	2,116	1,983	4,099
<b>TOTAL FUNDS</b>	<u>9,441</u>	<u>10,980</u>	<u>20,421</u>

## HOPE INTO ACTION PORTSMOUTH

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

#### 12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	70,723	(61,726)	8,997
<b>Restricted funds</b>			
Specific gifts	26,338	(24,355)	1,983
<b>TOTAL FUNDS</b>	<u>97,061</u>	<u>(86,081)</u>	<u>10,980</u>

Specific Gifts - this fund relates to monies received from investors specifically for costs in relation to Carnarvon Rd and Bell Rd

#### 13. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £2,252 (2021 - £1,302). Contributions totalling £0 (2021 - £0) were payable to the fund at the balance sheet date and are included in creditors.

#### 14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**HOPE INTO ACTION PORTSMOUTH**

England & Wales - Charity number 1180865

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# Accounts

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Charity Number : 1180865



**Hope Into Action : Portsmouth**

**Trustees' Report and Financial Statements**

**For the year ended 31 March 2021**

## Hope Into Action : Portsmouth

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## **Hope Into Action : Portsmouth**

### **Reference and administrative details of the charity, its trustees and advisers For the year ended 31 March 2021**

#### **Trustees**

Rev. Tracey Ansell  
Mrs Jayne Howard  
Mrs Lorna Sandland  
Mr Steve Ansell (Resigned December 2020)  
Rev. Wayne Dulson (Appointed 25.03.2021)

#### **Ambassadors**

Mr Anthony Savage  
Ms Catherine Holehouse  
Mr Simon Murdoch

#### **Charity registered number**

1180865

#### **Principal office**

195 Powerscourt Road  
Portsmouth  
Hampshire  
PO2 7JH

#### **Independent Examiner**

Hunter Simmons Ltd  
EMP Building  
Unit 1, 4 Solent Road  
Havant  
Hampshire  
PO9 1JH

#### **Bankers**

Barclays bank plc  
Bournemouth Town  
Leicester  
Leicestershire  
LE87 2BB

## **Hope Into Action : Portsmouth**

### **Trustees' report**

#### **For the year ended 31 March 2021**

The trustees present their annual report together with the financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)."

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit:running a charity (PB2)'.

#### **Review of objectives and activities**

The principal object of the charity is to provide supported housing in the Portsmouth region to those who are homeless or insecurely housed.

The charity aims to use investment resources to buy houses for 2-3 tenants. Each home is linked to a local church that provides a positive community, friendship, befriending/mentoring and support. Also included is a professional Empowerment Worker who provides expertise to the tenants in benefits, tenancies, jobs, liaising with other agencies and action plans.

The holistic approach first seeks to address the immediate challenges facing the individual. Seeking to identify the reasons for homelessness and the underlying causes of their poverty, then addressing the complexities that have kept them from progressing in life and achieving their goals. The biggest impact comes through building a positive framework of relationship through the support worker and the 'friendship and support team'. This provides a safe environment for them to share and grow in confidence in a non-judgemental therapeutic dynamic. We try to build on the positive and seek to empower them to develop their strengths. Over time this builds self worth and confidence. With new skills and qualifications, they develop new relationships reducing their isolation and work towards independent living.

There is a wider impact on the other services providing supported accommodation in the local area. As we seek to move people on from hostels and other local services to independent living, this frees up additional bed spaces along the pathway out of homelessness for people to progress through the system. There is also a wider benefit to the local community as we are assisting people to break their cycle of disadvantage so that they can get back to a position of contributing positively to society. Most of the individuals we work alongside progress on to their own independent living and become capable of supporting themselves rather than relying on the charity of others and the benefit system. Many find work and become assets within their local community participating towards the development of their local communities.

## **Hope Into Action : Portsmouth**

### **Trustees' report**

**For the year ended 31 March 2021**

#### **Review of objectives and activities (cont'd)**

In making decisions relative to the running of the charity, the trustees have had due regard in all instances to the commission's public benefit guidance when exercising their powers or duties. Given that the objects of the charity are the relief of poverty specific rules apply in relation to the "public" aspect of the "public benefit". Despite this the trustees are nonetheless satisfied that there is a public aspect to the benefit as has been shown above with regard to the impact of the work of the charity on other organisations providing supported accommodation and the wider community.

There is an additional aspect to the benefit that is worth mentioning. It is our experience, as a charitable organisation, that the volunteers from our friendship and support teams also benefit from being involved in the activities that we provide as well as the churches who we are partnered with. There is an opportunity for the churches to demonstrate in a public way that they are relevant and involved in their local communities and making a real difference to people's lives. Each house is run in conjunction with a local church, who sign a five year partnership with us, committing to build long-term, holistic relationships with the tenants who were formerly homeless.

Volunteers contribute a few hours a week and they tell us that they feel that they learn as much from volunteering alongside these individuals as the clients themselves. This is assisted by the fact that they themselves are provided with ongoing support and training throughout their time volunteering. An initial full day's training is complemented by ongoing training and support from staff who work for the charity in various capacities.

In so many regards this model is as much about a way of building community as it is about housing individuals. Tenants are empowered by volunteers, who are supported by Empowerment Officers.

Working together we are seeking to build a sense of friendship, family and support that transcends racial, social, cultural, political, and religious divides for the purpose of building a better community, and in the process, individuals, who are struggling with the challenges of poverty, identity, relationship and resource, are seeing their problems reduced and therefore begin to regain their independence.

## **Hope Into Action : Portsmouth**

### **Trustees' report (continued)**

**For the year ended 31 March 2021**

#### **Achievements and performance**

During March 2020, the global Covid pandemic was upon us, and we had to take some time to work through how we were going to continue with our offer and follow the government guidelines. Our empowerment worker, Caroline Deans offered telephone support initially which was then followed by meeting face to face socially distanced and wearing of face masks. We were very fortunate that neither Caroline or our tenants contracted the COVID virus.

During 2020 we were awarded a grant of £15,000 from the local council to help with the costs of recruiting our first empowerment worker, and this helped enormously with cashflow as we grew. We had also begun to work with Cosham Baptist Church as they had raised some investment for a house - our 3rd. Another investor came forward following a Radio interview with our Chair of Trustees and in July 2019 we were delighted to welcome an Asylum-Seeking family into HIA Portsmouth third house.

We had also received some interest from an investment opportunity from Stewardship Charity finance, who help their members invest ethically. This then provided the finance for house number four, which was opened in October 2019 in partnership with Langstone Community Church. We welcomed a new mum and her 4 week old baby into the home as they too sought asylum in the UK.

We had the promise of another house from Portsmouth City Council, though it was proving difficult to secure a suitable property that met the Council parameters for building purchase. In late March 2021 we heard the good news that they had purchased a property in Paulsgrove and while they carried out the refurbishments we began the task of finding a church to support the house.

Following the successful opening of the house with Stewardship, they had another investor who offered to open a house with us. We contacted St. Marys Church and they agreed to support the house and training began as our offer was accepted on a house in Glencoe Road.

By March 2020, we had 4 houses, and were well on the way to opening another 2 as we went into the 2021-2022 year.

This meant that we needed to increase the hours for our Operation Manager, Michelle Treacher to 30 hours and we took Steve Ansell on a zero hours contract to oversee the maintenance and refurbishment of the properties we were now running. Steve had been doing so on a voluntary basis, but it was agreed that we needed this to be more of a permanent fixture of the staffing structure. The trustees gave a financial gift of £1,000 to thank him for all of his work and expertise during the initial start up for the charity.

Our premises are gifted to us by North End Baptist Church and in January 2020 they refurbished the heating upstairs where the HIAP office is situated and we gifted them £2,000 towards their costs as we would benefit greatly from it.

## **Hope Into Action : Portsmouth**

### **Trustees' report (continued) For the year ended 31 March 2021**

#### **Financial review**

The Trustees' policy with regard to reserves is to seek to maintain unrestricted funds, other than those designated from time to time for specific purposes, at a level sufficient to provide the charity with enough working capital to carry on its existing activities successfully for two to four months. This will enable the trustees to ensure continuity of activities and honour contractual liabilities.

The net income up to March 2021, is £70,723 which includes the grant of £15,000 from Portsmouth City Council. We began receiving donations from churches and individuals as our profile began to be raised. £46,523 was received from Housing Allowance and represents 65% of our income. This is a higher percentage than other franchises, and it is our aim to keep it above 50% to provide stability as we grow. Our staff costs rose to £34,599 as our team grew. £26,338 is held as restricted money on behalf of investors in particular Bell Road, and refurbishment cost was £24,335 as there was a much larger refurbishment on this property. At the end of March 2021, we were housing 9 tenants.

Our costs ("charitable activities") were at £61,726. All insurances are in place and the Trustees are aware that over the next 3-5 years we will need to assess the major risks that we can be exposed to, and develop a system to mitigate them. We will be monitoring the need for recruiting further empowerment workers as more houses open.

## **Hope Into Action : Portsmouth**

### **Trustees' report (continued)**

**For the year ended 31 March 2021**

#### **Structure, governance and management**

Hope Into Action:Portsmouth is a registered Charitable Incorporated Organisation and governed by its articles and memorandum of association and we are a franchise of Hope Into Action UK which provides us with training, support, advice, and expertise. We have adopted their policies with minor adaptations as needed. Representatives of Hope Into Action UK carry out regular audits of our houses and meet with our tenants to ensure that standards are maintained and risks are managed appropriately with the wellbeing of our tenants being paramount.

As well as having a board of trustees, Hope Into Action:Portsmouth also has Ambassadors who support and encourage the charitable aims and attend all trustee meetings. Ambassadors are appointed by the board of trustees and bring a particular specialism and skillset that the trustees value. Trustees consult fully with the ambassadors and make them fully aware of operational and governance plans.

Whilst there is a requirement to maintain the core elements of the Hope Into Action model as part of being a franchisee, Hope Into Action:Portsmouth is free, as an independent organisation, to adapt the model to local circumstances and requirements. The trustees take this responsibility seriously and are keen to ensure that the charity implements the model faithfully since it has been demonstrated that it works but also to make sure that there is an aspect of local expression and development.

In relation to risk and risk management, policies and procedures are in place to manage risk as best as can be foreseeable. Logs are maintained in order to record any incidents that may present a risk to the organisation and how risk is being managed:

- ~ Safeguarding
- ~ Critical incidents and sudden death ~ first aid incidents
- ~ Data protection breaches
- ~ Staff training and HR

In the event of major incidents the operations manager liaises with the Chair of the Trustees who keeps the board informed of ongoing developments. Discussions take place to learn from the experience and to do things differently where required. Written reports are made of all major incidents, subsequent discussions, policy changes as a result, and amended practices.

**Hope Into Action : Portsmouth**

**Trustees' report (continued)  
For the year ended 31 March 2021**

**Outcomes**

The charity has maintained outcomes that reflect the excellent standard of work carried out. We deliberately do not set KPIs or aim for specific outcomes as we are convinced that the outcomes reflect the fact that we invest in building great relationships first and foremost.

As we are a new franchise and charity, as of March 2021 we have not yet moved any tenants on to independent accommodation. We have achieved the following outcomes:

100% of our tenants have maintained their tenancy  
100% of those who had previously been in prison have not reoffended

100% have reduced their alcohol or substance misuse  
80% have improved their social relations with their family

**Quality Audit Report**

Hope into Action:Portsmouth continues to work with the Peterborough office welcoming the Annual Quality Audit Report that provides encouragement and points for improvement. It is discussed and monitored with our Operations Manager and Trustees.

**Independent Examiner**

In accordance with the trust deed of the charity, a resolution proposing that Hunter Simmons Ltd be appointed as Independent Examiner of the charity will be put to the board.

The Trustees' Report was approved by the Board of Trustees on.....2022 and it was agreed that Rev. Tracey Ansell would file them with the Charity Commission.

Rev. Tracey Ansell - Chair of Trustees  
Dated.....2022

**Hope Into Action : Portsmouth**

**Trustees' report (continued)  
For the year ended 31 March 2021**

**Statement of Trustees' responsibilities**

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

The law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on .....2022  
and signed on their behalf.

.....  
Rev. Tracey Ansell

**Hope Into Action : Portsmouth**

**Independent Examiner's Report  
For the year ended 31 March 2021**

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 March 2021.

**Responsibilities and basis of the Report**

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

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

**Independent Examiner's statement**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) to provide a true and fair view in accordance with Generally Accepted Accounting Practice.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination which give us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

We 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 be able to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, we do not accept responsibility to anyone other than the charity and the charity's trustees as a body, for our work or for this report.

Hunter Simmons Ltd

Date.....

**Hope Into Action : Portsmouth**

**Statement of Financial Activities  
For the year ended 31 March 2021**

	Notes	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
<b>Income from:</b>					
Donations and legacies	2	24200	0	24200	10558
Charitable activities	3	<u>46523</u>	<u>26338</u>	<u>72861</u>	<u>36650</u>
<b>Total Income</b>		<b><u>70723</u></b>	<b><u>26338</u></b>	<b><u>97061</u></b>	<b><u>47208</u></b>
<b>Expenditure on:</b>					
Charitable activities	4	<u>61726</u>	<u>24355</u>	<u>86081</u>	<u>37767</u>
<b>Total Expenditure</b>		<b><u>61726</u></b>	<b><u>24355</u></b>	<b><u>86081</u></b>	<b><u>37767</u></b>
<b>Net movement in funds</b>		<b><u>8997</u></b>	<b><u>1983</u></b>	<b><u>10980</u></b>	<b><u>9441</u></b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		7325	2116	9441	-
Net movement in funds		<u>8997</u>	<u>1983</u>	<u>10980</u>	<u>9441</u>
<b>Total funds carried forward</b>		<b><u>16322</u></b>	<b><u>4099</u></b>	<b><u>20421</u></b>	<b><u>9441</u></b>

This Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 12 to 18 form part of these financial statements.

**Hope Into Action : Portsmouth**

**Balance Sheet  
As at 31 March 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Current assets</b>					
Debtors	8	1000		1000	
Cash at bank and in hand		<u>20741</u>		<u>9240</u>	
		21741		10240	
Creditors: amounts falling due within one year	9	<u>1320</u>		<u>799</u>	
<b>Net current assets</b>			<u>20421</u>		<u>9441</u>
<b>Total assets less current liabilities</b>			<u>20421</u>		<u>9441</u>
<b>Net assets excluding pension asset</b>			<u>20421</u>		<u>9441</u>
<b>Total net assets</b>			<u><u>20421</u></u>		<u><u>9441</u></u>
<b>Charity funds</b>					
Restricted funds	10		4099		2116
Unrestricted funds	10		<u>16322</u>		<u>7325</u>
			<u>20421</u>		<u>9441</u>

The financial statements were approved and authorised for issue by the trustees on.....  
and signed on their behalf by:

.....  
Rev. Tracey Ansell

The notes on pages 12 to 18 form part of these financial statements.

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**1 Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective 1 April 2005 which has been withdrawn.

Hope Into Action: Portsmouth meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**1.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that income will be received and the amount of income can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

**1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs on each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**1 Accounting policies (cont'd)**

activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**1.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount the charity anticipates it will pay to settle the debt or the amount it has received as advance payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the

**Notes to the financial statements**  
**For the year ended 31 March 2021**

**1 Accounting policies (cont'd)**

provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**1.8 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.9 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the period.

**1.10 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 and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2 Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	6450	0	6450	6558
Grants	17750	-	17750	4000
Similar incoming resources	-	-	-	-
	<u>24200</u>	<u>0</u>	<u>24200</u>	<u>10558</u>
Total 2020	<u>9558</u>	<u>1000</u>	<u>10558</u>	

Hope Into Action : Portsmouth

Notes to the financial statements  
For the year ended 31 March 2021

**3 Income from charitable activities**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from charitable activities	46523	26338	72861	36650

**4 Analysis of expenditure on charitable activities**

Summary by fund type	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Costs of charitable activities	61726	24355	86081	37767

**5 Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Total funds 2021 £	Total funds 2020 £
Costs of charitable activities	61726	61726	29286
Total 2020	29286	29286	

**Analysis of direct costs**

	Activities 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	34599	34599	4906
Premises costs	8153	8153	4806
Repairs and renewals	1663	1663	2417
Staff expenses	4103	4103	301
Gift - Steve Ansell	1000	1000	0
General administration	955	955	2220
Travel and subsistence	0	0	840
Insurance	1120	1120	1161
Franchise fee	1923	1923	3162
Investor rentals	6460	6460	4000
Charity set-up costs	0	0	1560
Legal fees	600	600	1603
Professional fees	490	490	1650
Independent examination	660	660	660
	61726	61726	29286

Hope Into Action : Portsmouth

Notes to the financial statements  
For the year ended 31 March 2021

<b>6 Staff costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	33297	4814
Social security costs	-	-
Contribution to defined contribution pension scheme	1302	92
	<u>34599</u>	<u>4906</u>

The average number of persons employed by the charity during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Operations manager	1	1
Empowerment worker	1	1

No employee received remuneration amounting to more than £ 60,000 in the period.

**7 Trustees' remuneration and expenses**

1 trustee received reimbursement of expenses amounting to £1,631 in the period.

**8 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	1000	1000
Tax recoverable	-	-
	<u>1000</u>	<u>1000</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	0	139
Accruals and deferred income	1320	660
	<u>1320</u>	<u>799</u>

Hope Into Action : Portsmouth

Notes to the financial statements  
For the year ended 31 March 2021

10 Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General funds	7325	70723	61726	16322
<b>Restricted funds</b>				
Specific gifts	2116	26338	24355	4099
Staff fund	-	-	-	-
	<u>2116</u>	<u>26338</u>	<u>24355</u>	<u>4099</u>
Total of funds	<u><u>9441</u></u>	<u><u>97061</u></u>	<u><u>86081</u></u>	<u><u>20421</u></u>

Statement of funds - prior year

	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>			
General funds	36611	29286	7325
<b>Restricted funds</b>			
Specific gifts	10597	8481	2116
Staff fund	-	-	-
	<u>10597</u>	<u>8481</u>	<u>2116</u>
Total of funds	<u><u>47208</u></u>	<u><u>37767</u></u>	<u><u>9441</u></u>

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Notes to the financial statements  
For the year ended 31 March 2021

11 Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
General funds	7325	70723	61726	16322
Restricted funds	2116	26338	24355	4099
	<u>9441</u>	<u>97061</u>	<u>86081</u>	<u>20421</u>

Summary of funds - prior year

	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	36611	29286	7325
Restricted funds	10597	8481	2116
	<u>47208</u>	<u>37767</u>	<u>9441</u>

12 Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	17642	4099	21741
Creditors due within one year	1320	-	1320
	<u>16322</u>	<u>4099</u>	<u>20421</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	8124	2116	10240
Creditors due within one year	799	-	799
	<u>7325</u>	<u>2116</u>	<u>9441</u>

**13 Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents the contributions payable by the charity to the fund and amounted to £1,302 (2020 - £92).

Contributions totalling £0 (2020 - £138) were payable to the fund at the balance sheet date and are included in creditors.