

PORTSMOUTH CITY OF SANCTUARY (PCoS)

TRUSTEES' ANNUAL REPORT

UNAUDITED FINANCIAL STATEMENTS

31 March 2026

Charity registration number: 1192913

PORTSMOUTH CITY OF SANCTUARY (PCoS)

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PORTSMOUTH CITY OF SANCTUARY**TRUSTEES' ANNUAL REPORT****Year ended 31 March 2026****THE CHARITY:**

Registered name: Portsmouth City of Sanctuary

Principal office: St Lukes Church, Greetham Street, Southsea,
Portsmouth, PO5 4LH

Registered charity no: 1192913

Telephone number: 07521 423618

Email address: info@portsmouth.cityofsanctuary.org

Web-site: www.portsmouth.cityofsanctuary.org

TRUSTEES

Chair: Shamila Dhana

Other elected members

David Handley
 Malcolm Little
 Denise Callender
 Golam Chowdhury
 Patience Mutunami
 Samet Chering-Alvers
 Claire Perry
 Vijay Pattni (appointed 27th April 2026)

Independent examiner: Jane Warner

Bankers: Wessex Community Bank, 97 Fratton Road,
Portsmouth, Hampshire, PO1 5AG

Co-operative Bank plc. P.O Box 250, Skelmersdale,
Lancashire, WN8 6WT

PORTSMOUTH CITY OF SANCTUARY
TRUSTEES' ANNUAL REPORT (continued)
Year ended 31 March 2026

The Board of Trustees have pleasure in submitting their annual report and the financial statements of Portsmouth City of Sanctuary (PCoS or the Charity) for the year ended 31 March 2026

SECTION 1 – STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a Charitable Incorporated Organisation (CIO) registered with the charity commission and is governed by its Constitution and where required the Charities Act.

Newly appointed Trustees are provided with a comprehensive induction to the charity through the provision of training courses and mentoring by established Trustees.

Regular meetings are held to discuss charity business and to ensure compliance with the constitution and charity objects.

The PCoS Constitution, safeguarding and other policies are reviewed / updated annually and available to view on the website.

SECTION 2 – RISK MANAGEMENT

The Trustees have assessed and will continue to monitor the major risks to which they believe PCoS is exposed, in particular those related to the operations and finances. At present, the Trustees are satisfied that systems are in place to mitigate the exposure to major risks.

The main areas of concern are: loss of case-workers and other key volunteers, as well as funding and public support.

Risk assessments are carried out before all activities are undertaken and insurance policies are in place.

DBS checks, where necessary, are carried out for case workers and staff members.

Reduced income - PCoS is primarily reliant upon income from grants and donations. PCoS does hold sufficient reserves to ensure continuity of priority casework and safeguarding for a period should there be a major reduction in income.

SECTION 3 – REFERENCE AND ADMINISTRATIVE DETAILS

Details of the Charity's relevant registration number, registered office & principal place of business and serving Trustees can be found on page 3.

Unless otherwise indicated, the following persons were members of the Board of Trustees throughout the year covered by this report:

Shamila Dhana [Chair]	David Handley	Malcolm Little	Claire Perry
Denise Callender	Golam Chowdhury	Patience Mutunami	Samet Chering-Alvers
James Kirby [resigned 4 August 2025]			

PORTSMOUTH CITY OF SANCTUARY
TRUSTEES' ANNUAL REPORT (continued)
Year ended 31 March 2026

SECTION 4 – OBJECTS AND ACTIVITIES

To advance the education of Portsmouth area citizens in general about the issues relating to migrants and their dependents seeking sanctuary in the city.

To advance the education and training of those seeking asylum and those granted refugee status and their dependents in need thereof, so as to assist them in life and to adapt and integrate within a new community.

To relieve poverty amongst those seeking asylum and those granted refugee status, particularly by the provision of donated nappies, toiletries, food, and other similar items.

The promotion of equality and diversity for the public benefit by the elimination of discrimination on the grounds of age, status, race, sex, and sexual orientation.

The promotion of social inclusion for the public benefit among those seeking sanctuary who are socially excluded on the grounds of their social and economic position, by providing and/or co-ordinating services and facilities to advance them in life and assist them to adapt and integrate within a new community.

SECTION 5 – ACHIEVEMENTS AND PERFORMANCE

Refugee Hub - With partners, run a weekly drop-in to welcome, orientate and advocate c.70 refugees and asylum seekers needing casework, English, food, clothing, baby basics and other emergency support. We continue to provide refreshments and a hot meal, once a month as well as our Sanctuary Hamper Project funded by Hamshire Isle of Wight Community Fund (HIWCF). Our Sanctuary Hamper initiative has supported families and children to alleviate food poverty by providing ingredients for ethnic diverse groups.

PMRS – 3-year grant to provide vital casework for local asylum seekers and refugees. At the heart of the project is our weekly multi agency hub providing refreshments, casework and access to key services. Service users benefited from robust casework intervention to alleviate destitution, respond to safeguarding and signpost to services across the city. Over half of our service users are within family units, with adults aged 19–55 years forming the largest demographic. English remains a key element of our hub, supporting on average 30 attendees per week, ranging from basic to advanced English lessons.

Haven Drop-in – Portsmouth's first referral drop-in for trafficked and abused migrant women who have experienced trafficking, GBV and sexual exploitation meets weekly to provide a safe trauma informed space. We bid farewell to the Medaille Trust who were co-founders of the group, as they focus on delivering support in Southampton. We now lead the group with VISTA (Harbour Church), having supported just over 70 women this year, the group continues to receive referrals from across the city. Funding from the OPCC -Safer Communities has supported this project to enable us to provide casework and create pathways of support for women who have faced or are at risk of gender violence. Further funds from fundraising and donations enables us to respond to women fleeing violence, and in need of emergency accommodation and essential living items.

'Welcome Box' Project - Our Welcome Box Project initially involved visiting newly dispersed asylum seekers in their homes to provide essential welcome support. We have since developed a new delivery model, offering a structured welcome through our Refugee Hub. The main benefit of this approach is that clients receive more holistic support at an earlier stage, enabling quicker access to key services and support pathways upon dispersal to the city. This model also provides an opportunity to identify immediate needs and connect individuals and families with relevant agencies more efficiently.

'Kitchen of Hope' Project - Assisting local asylum seekers to engage in varied cooking activities in the community. The community kitchen has cooked over 200 meals this year. This has been made possible by the Diocese of Portsmouth who donated essential funds. "The Kitchen of Hope" project has cooked for other community projects across the city.

PORTSMOUTH CITY OF SANCTUARY
TRUSTEES' ANNUAL REPORT (continued)
Year ended 31 March 2026

Children and Families – Funding enabled children to receive a trip to the cinema, and support with school uniform items. The fund supports sanctuary seeking children within families who are facing significant hardship and deprivation.

Activities – This fund supports wider activities within the city which promote physical and mental health well-being.

SECTION 6 – REVIEW OF TRANSACTIONS AND FINANCIAL POSITION

Financial review

The Trustees consider that PCoS' state of affairs is satisfactory and that, on a fund-by-fund basis, the Charity's assets are available and adequate to fulfil its obligations.

Incoming resources totalled £154,152, compared with £135,741 for the previous year and produced a surplus for the year of £44,542 (2025: surplus £14,551). PCoS general fund stands at £15,062 [2025: £9,362] of which £3,008 [2025: £3,409] are invested in fixed assets.

Fuller explanations of the movements on restricted funds are set out in the Statement of Financial Activities and related notes.

Reserves policy

PCoS recognises three types of reserves as outlined below:

General Reserves

Funds that are not legally restricted or designated for specific future use. These may include reserves that are part of investments depending upon the nature of those investments; this will be specified in the position statement described below.

Restricted Reserves

Held in accordance with any restrictions required by the original funder.

Designated Reserves

Those set aside for a specified future use.

PCoS aims to hold sufficient reserves to facilitate an orderly closure of the charity in such an eventuality. This is made up of three main components. First, the funds to meet all contractual obligations of the CIO, including service contracts and employee redundancy costs. Second, the costs of continuing to run our entire service for 6 months, to allow for an orderly drawdown of services minimising the impact for clients. Third to enable continuation of our core work over the next financial year.

PORTSMOUTH CITY OF SANCTUARY
TRUSTEES' ANNUAL REPORT (continued)
Year ended 31 March 2026

Reserves Position Statement

General Reserves	£
At 1 st April 2025	9,362
Replenished/(Spent) in year	5,700
Total at 31 st March 2026	15,062
Less fixed assets	-3,008
Total Net Current Assets at 31st March 2026	£12,054
Designated Reserves	
Future Provision	
At 1 st April 2025	6,712
Replenished/(Spent) in year	2,309
Total at 31 st March 2026	9,021
Project Closure	
At 1 st April 2025	
Replenished/(Spent) in year	3,210
Total at 31 st March 2026	3,210
Existing Projects	
At 1 st April 2025	9,152
Replenished/(Spent) in year	13,648
Total at 31 st March 2026	22,800
Total Designated Reserves at 31 st March 2025	35,031
Total Net Current Assets at 31st March 2026	£47,085

PORTSMOUTH CITY OF SANCTUARY
TRUSTEES' ANNUAL REPORT (continued)
Year ended 31 March 2026

SECTION 7 – PLANS FOR THE FUTURE PERIOD

To continue to provide the governance and management to enable PCoS to achieve its objects and activities.

Further development and growth of the charity to ensure PCoS has the best systems in place to enable help and support to reach those in need.

Ensure that the charity has an adequate team of supported case-workers and volunteers, working effectively together and with others to meet the needs of the area.

Portsmouth Migrant & Refugee Support (PMRS) has demonstrated strong outcomes, and the Board will explore further funding opportunities to ensure the continuity and long-term sustainability of this vital service.

Funds have been designated to cover hub food, activities, administration post, training and wellbeing, youth projects.

SECTION 8 – VOLUNTEERS

PCoS is greatly dependent upon the efforts of many volunteers without whom it could not operate. It is calculated that 40 volunteers provide approximately 3 hours each towards all PCoS projects. Evaluated at the industry benchmark of £14.71 per hour not including on-costs, this contribution is worth to PCoS approximately £90,025 in the year under review. The Trustees are extremely grateful to all those who give their time so freely for the benefit, not just of PCoS fellow volunteers and clients, but also for Portsmouth's community.

SECTION 8 – DECLARATION

Approved by the Trustees of Portsmouth City of Sanctuary on 23rd June 2026 and signed on its behalf by:



Shamila Dhana (Chair)
 The Board of Trustees
 Portsmouth City of Sanctuary
 St Lukes Church, Greetham Street
 Southsea, Portsmouth, PO5 4LH



Malcolm Little (Trustee)

PORTSMOUTH CITY OF SANCTUARY**INDEPENDENT EXAMINERS REPORT****Year ended 31 March 2026**

I report on the financial statements of Portsmouth City of Sanctuary for the year ended 31 March 2026 which are set out on pages 10 to 19.

Respective responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the financial accounts. The Charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the Charities Act), and that an Independent Examination is needed.

It is, therefore, my responsibility to:

- to examine the accounts under section 145 of the Charities Act;
- to follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

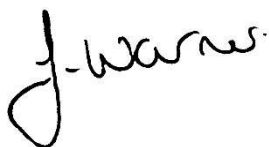
Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act and
 - to prepare financial accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act,
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial accounts to be reached.



Jane Warner (AAT Qualified)
The Blackbirds, Wragley Road,
Newball
Lincoln
LN3 5DN

Date: 23rd June 2026

PORTSMOUTH CITY OF SANCTUARY

BALANCE SHEET

31 March 2026

	Note	2026 £	2025 £
FIXED ASSETS:			
Tangible assets	2	<u>3,008</u>	<u>3,851</u>
CURRENT ASSETS			
Debtors	3	2,898	2,709
Cash at bank and in hand		<u>77,350</u>	<u>29,856</u>
		80,248	32,565
CREDITORS			
Amounts falling due within one year	4	<u>7,723</u>	<u>5,425</u>
NET CURRENT ASSETS		<u>72,525</u>	<u>27,140</u>
TOTAL NET ASSETS	5	<u>£75,533</u>	<u>£30,991</u>
REPRESENTED BY:			
ACCUMULATED FUNDS			
Unrestricted			
General	6(a)	15,062	9,362
Designated	6(b)/11	35,031	15,864
Restricted	6(b)	<u>25,440</u>	<u>5,765</u>
ACCUMULATED FUNDS AT 31 MARCH		<u>£75,533</u>	<u>£30,991</u>

Approved by the Trustees of Portsmouth City of Sanctuary on 23rd June 2026 and signed on its behalf by:



Shamila Dhana (Chair)
The Board of Trustees
Portsmouth City of Sanctuary
St Lukes Church, Greetham Street
Southsea, Portsmouth, PO5 4LH



Malcolm Little (Trustee)

PORTSMOUTH CITY OF SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES

31 March 2026

INCOME FROM:	Note	2026				2025			
		Unrestricted	Restricted	Designated	Total	Unrestricted	Restricted	Designated	Total
		£	£		£	£	£		£
Donations		10,067	7,846		17,913	5,554	4,439	500	10,493
Charitable activities	7	11,600	116,233		127,833	1,690	113,317		115,007
Other trading activities	8	2,626	508		3,134	3,978	2,408		6,386
Gifts in Kind	9	1,360	1,300	2,115	4,775	3,738	4,228		7,966
Gift Aid		497			497	117			117
Investments									
Total Income:		26,150	125,887	2,115	154,152	15,077	124,392	500	139,969
EXPENDITURE ON:									
Charitable activities	11	6,546	98,995	4,069	109,610	4,474	120,943		125,417
Total Expenditure:		6,546	98,995	4,069	109,610	4,474	120,943	-	125,417
NET EXPENDITURE		19,604	26,892	(1,954)	44,542	10,603	3,449	500	14,552
TRANSFERS	10	(13,904)	(7,217)	21,121		(5,367)	(3,285)	8,652	
NET MOVEMENT IN FUNDS		£5,700	£19,675	£19,167	44,542	5,236	164	9,152	14,552
RECONCILIATION OF FUNDS:									
Total funds brought forward		9,362	5,765	15,864	30,991	4,126	5,601	6,712	16,439
TOTAL FUNDS CARRIED FORWARD		£15,062	£25,440	£35,031	£75,533	£9,362	£5,765	15,864	30,991

The notes set out on pages 12 to 19 form part of these financial statements.

PORTSMOUTH CITY OF SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS

31 March 2026

NOTE 1 – ACCOUNTING POLICIES

a) Accounting framework

The financial accounts have been set out in accordance with the accounting framework required under the Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 (SORP FRS 102 updated October 2019).

There were no material departures from these standards.

b) Basis of preparation of financial statements

The financial statements of PCoS have been prepared on the basis of historical cost and the accruals concept to show a true and fair view of the Charity's financial position and activities.

The accounts are expressed in pounds sterling, rounded to the nearest pound and include all the assets and liabilities under the control of the Trustees of the Charity.

c) Fixed assets and depreciation/amortisation

Fixed assets are capitalised at cost and are depreciated or amortised at annual rates to arrive at their estimated residual value at the end of their estimated useful economic lives as follows:

Computers/Laptops:	4 years straight line
Electrical equipment:	4 years straight line
Office furniture & equipment:	10 years straight line

d) Going concern

The Charity's financial statements are prepared on the going concern basis of accounting unless the Trustees intend to cease operations or have no realistic alternative but to do so. In assessing whether the going concern basis of accounting is appropriate, the Trustees take into account all available information about the future, which is at least, but not limited to, twelve months from the date when the financial accounts are authorised for issue

e) Taxation. PCoS is a registered charity and in the opinion of the Trustees, is exempt from corporation tax on its surpluses on financial activities in accordance S.486 of the Corporation Tax Act 2010.

f) Value added tax (VAT). Since the Charity is not registered for VAT, the cost of all input VAT is included with the expense to which it relates.

g) Debtors. Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

h) Cash and cash equivalents. This caption represents the amounts held in bank current accounts and cash at the balance sheet date together with bank deposits on less than 90 days.

i) Liabilities. Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

j) Provision for liabilities and charges. When the Charity is aware of circumstances at the balance sheet date that are likely to result in an outflow of economic resources but the timing or amount of such outflow is uncertain, a provision for liabilities and charges is made according the best estimates of the Trustees at the date the financial accounts are approved for issue.

PORTSMOUTH CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

31 March 2026

k) Grant income recognition. A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial statements when the specified event has occurred and all the grantor's requirements associated with it have been complied with. Grants received in respect of future accounting periods are recorded as deferred income and recognised in the period to which they relate.

l) Gifts-in-kind and intangible income. Gifts of fixed assets for the Charity's use are recognised as incoming resources on the basis of their actual or estimated value, including VAT where appropriate, at the time the gift is made.

Donated services are recognised as incoming resources insofar as another party is bearing the financial cost of the resources supplied and the benefit is quantifiable and measurable. An equivalent cost is recorded under the appropriate expenditure caption in the Statement of Financial Activities.

m) Expenditure. Expenditure is recognised when a liability is incurred or a constructive obligation arises that result in payment being more likely than not to occur.

n) Funds. Grants and donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Trustees and are dealt with through the General Fund.

Certain designated funds have been created by the Trustees to ring-fence resources that are either not readily expendable or needed to cover possible future expenditures that cannot be recognised as liabilities under policies (i) or (j) above.

Grants and donations received for specific charitable projects are treated as restricted funds available only for use on such specified projects. Deficits on restricted funds are carried forward to the extent that the Trustees is satisfied that future funding will cover such deficits.

NOTE 2 – TANGIBLE FIXED ASSETS

<u>Year ended 31 March 2026</u>	Laptops/ Computers £	Mobiles/ Electrical £	Furniture & Equipment £	Total £
Cost or valuation				
At 1 April 2025	4,253	1,004	399	5,656
Additions during year	388	210		598
Disposal				
At 31 March 2026	£4,641	£1,214	£399	£6,254
Depreciation/amortisation				
At 1 April 2025	1,288	392	125	1,805
Correction to B/F				
Charge for year	1,090	257	94	1,441
Eliminated on disposal				
At 31 March 2026	£2,378	£649	£219	£3,246
Net book value				
At 31 March 2026	£2,263	£565	£180	£3,008
At 31 March 2025	£2,965	£ 612	£274	£3,851

PORTSMOUTH CITY OF SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS

31 March 2026

NOTE 3 – DEBTORS

	2026	2025
	£	£
Debtors	1,221	681
Prepayments	1,677	1,212
Accrued Income		816
	<u>£2,898</u>	<u>£2,709</u>

NOTE 4 – CREDITORS: Amounts falling due within one year.

	2026	2025
	£	£
Creditors	216	3,425
Accrued charges	14	
Deferred income	7,493	2,000
	<u>£7,723</u>	<u>£5,425</u>

NOTE 5 – ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Net Current Assets £	Net Assets £
Unrestricted:			
General Fund	3,008	12,054	15,062
Designated:			
Future Provision		12,231	12,231
Welcome Boxes		3,000	3,000
Hub Food		3,000	3,000
Activities		1,000	1,000
Administration		6,000	6,000
Training		1,000	1,000
Wellbeing		1,000	1,000
Youth Projects		7,800	7,800
		<u>35,031</u>	<u>35,031</u>
Restricted:			
Inclusion		1,000	1,000
English Classes		1,754	1,754
Families & Children		2,071	2,071
Haven		1,960	1,960
HWICF		1,703	1,703
KOH		2,940	2,940
PMRS		3,815	3,815
Safer Communities		7,688	7,688
VAWG		2,509	2,509
		<u>25,440</u>	<u>25,440</u>
Accumulated funds	<u>£3,008</u>	<u>£72,525</u>	<u>£ 75,533</u>

PORTSMOUTH CITY OF SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS

31 March 2026

NOTE 6 – MOVEMENT ON FUNDS

	Funds bought forward £	Incoming resources £	Resources expended £	Allocation of support costs £	Fund transfers £	Funds carried forward £
(a) Unrestricted						
General fund	9,362	26,150	(6,546)	6,173	(20,077)	15,062
Designated Funds:						
Future Provision/Closure	6,712				5,519	12,231
Welcome	3,652	2,115	(2,715)		(52)	3,000
Hub Food	5,000		(734)		(1,266)	3,000
Activities			(120)		1,120	1,000
Administration					6,000	6,000
Training					1,000	1,000
Wellbeing					1,000	1,000
Youth Projects					7,800	7,800
Gifts4Kids	500		(500)			-
Total:	£15,864	£2,115	(£4,069)	£-	£21,121	£35,031
(b) Restricted Funds:						
Action Asylum		£4,400	(4,211)	(189)		-
Easy Travel Bus Grant	127		(127)			-
Inclusion		1,000				1,000
Families & Children Fund		4,112	(1,891)	(150)		2,071
Haven		2,530	(420)	(150)		1,960
HIWCF		3,320	(1,550)	(67)		1,703
Kitchen of Hope		5,929	(2,572)	(417)		2,940
PCC English Classes	1,165	2,686	(1,947)	(150)		1,754
PMRS	1,625	83,641	(77,220)	(3,500)	(731)	3,815
Safer Communities		18,019	(8,522)	(1,500)	(309)	7,688
VAWG	2,654	250	(345)	(50)		2,509
Welcome Wheels ii	194		(190)		(4)	-
Total:	£5,765	£125,887	(£98,995)	(£6,173)	(£1,044)	£25,440
	£30,991	£154,152	(£109,610)	£-	£-	£75,533

Details of the Fund Transfers are set out in Note 10

NOTE 7– INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Designated	2026 Total £	2025 Total £
Hampshire County Council		18,019		18,019	
Portsmouth City Council	600	7,086		7,686	15,345
Grants	11,000	91,128		102,128	99,662
	£11,600	£116,233	£-	£127,833	£115,007

PORTSMOUTH CITY OF SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS

31 March 2026

NOTE 8 – INCOME FROM TRADING ACTIVITIES

	Unrestricted	Restricted	Designated	2026 Total	2025 Total
	£	£	£	£	£
Fundraising income	213			213	2,408
University Student	853			853	816
Placement	1,200			1,200	2,040
Rental income	360	508		868	1,000
Direct Recharges					122
Training					
	£2,626	£508		£3,134	£6,386

NOTE 9 – GIFTS IN KIND

	Unrestricted	Restricted	Designated	2026 Total	2025 Total
	£	£	£	£	£
James Kirby - Laptops x 4					2,188
First Bus - Bus Passes					1,550
Big Yellow Storage			2,115	2,115	4,228
Portsmouth Football Club	360			360	
O2	1,000			1,000	
Harbour Church		300		300	
Kings Theatre		1,000		1,000	
	£1,360	£1,300	£2,115	£4,775	£7,966

NOTE 10 – GROSS TRANSFERS BETWEEN FUNDS

	unrestricted	restricted	designated	Total
	£	£	£	£
Fund Transfers				
Transfer of funds	(21,117)	(4)	21,121	
Allocation of support cost	6,173	(6,173)		
Transfer of Capital items	1,040	(1,040)		
	(£13,904)	(£7,217)	£21,121	£-

Transfer between funds occurred due to:

- Small sums of money left in restricted funds moved to general at end of grants
- Assets transferred into general
- Contribution towards management/joint costs
- Transfer to designated funding to ensure continuation of core work

PORTSMOUTH CITY OF SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS

31 March 2026

NOTE 11 – COST OF CHARITABLE ACTIVITIES

		Unrestricted	Restricted	Designated	2026 Total	2025 Total
	Note	£	£		£	£
Direct Costs						
Accommodation			1,066		1,066	718
Bikes/Scooters						1,370
Coaching/Workshops			60		60	3,075
Client Activities			12		12	
Consultancy Cost			1,499		1,499	1,390
Goods Purchased			241		241	4,400
English classes Books			33		33	60
Food Parcel						962
Admission/Entry Fees		549	1,498		2,047	
Gift Vouchers						770
Hub Refreshments			1,924	734	2,658	3,217
Food and Client Essentials		1,000	1,827		2,827	3,086
Admission/Entry Fees						1,232
Gift for Children				477	477	
KOH Food			294		294	1,715
Welcome Boxes				481	481	1,574
Payroll	13		70,190		70,190	59,164
Food for Catering Event			169		169	
Subcontract of Service						5,000
Bank/Card Charges		93			93	21
Loss on Disposal						73
Services provided			577		577	922
		£1,642	£79,390	£1,692	£82,724	£88,749
Travel Expenses						
Travel - Clients			1,175	120	1,295	3,290
Travel Bus Passes						4,050
Staff Travel - inc Freelance			218		218	623
Travel - Volunteer		57	1,299	23	1,379	1,422
		£57	£2,692	£143	£2,892	£9,385
Training						
Training/Teambuilding/Support		193	36		229	870
Staff Training						218
		£193	£36		£229	£1,088
Trustee Expenses						
Trustee Childcare		6	17		23	
Trustee Refreshments		55			55	150
Trustee Travel Expenses		98	22		120	357
		£159	£39		£198	£507

PORTSMOUTH CITY OF SANCTUARY
NOTES TO THE FINANCIAL STATEMENTS
31 March 2026

NOTE 11 – COST OF CHARITABLE ACTIVITIES (Continued)

Office & General Expenses

Occupancy costs	234	12,937	2,114	15,285	18,821
Publicity & Promotion	127	75		202	795
Membership & Subscriptions	47	70		117	
Staff/Volunteer Welfare & Hospitality	642	1,193		1,835	1,155
Accounts/Payroll Software	166	209		375	349
Insurance	130	484	120	734	803
IT Software and Consumables	1,684	121		1,805	1,797
Legal Expenses					47
Printing/Stationery/Postage/etc	24	352		376	270
Project Equipment		332		332	220
Recruitment					
Telephone & Internet		1,065		1,065	588
Depreciation	1,441			1,441	843
	£4,495	£16,838	£2,234	£23,567	£25,688
	6,546	98,995	4,069	109,610	125,417
Allocation of support costs	6 (6,173)	6,173			-
	£373	£105,168	£4,069	£109,610	£125,417

NOTE 12 – DESIGNATED FUNDS

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See Section 4 of Trustees Report Reserves Policy.

NOTE 13 – PAYROLL AND STAFFING

<u>Year ended 31 March 2026</u>	Gross Wages & salaries	Employer's National insurance	Employer's pension contributions	Total
Payroll cost:	£	£	£	£
Project managers/Leads	43,265		644	43,909
Other project staff	26,193		88	26,281
	£69,458	£-	£732	£70,190

PCoS employed 1 full-time, 5 part-time members of staff, on fixed-term contracts and 1 part-time freelance worker, working on short-term projects.

There were no employees whose emoluments exceeded £60,000 (2025: £60,000).

PORTSMOUTH CITY OF SANCTUARY
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31 March 2026

NOTE 14 – TRUSTEES’ REMUNERATION AND EXPENSES

No Trustee received any remuneration from the Charity during the year. One Trustee was reimbursed £23.00 for childcare expenses, one Trustee was reimbursed £120.04 for travel expenses, and one Trustee was reimbursed £18.60 for refreshments. The remaining £36.40 related to lunch provided at a training event.

(2025: Two Trustees were reimbursed £357.00 for travel expenses, and four Trustees were reimbursed £68.00 for refreshments. The remaining £86.00 related to lunch provided at a training event.)

In line with the charity’s governing document and its core mission to support individuals facing destitution, emergency beneficiary assistance was provided to one trustee who met the criteria for support.

The total value of this assistance during the year was £219.29

This support was distributed as follows:

- Hospital-related childcare expenses £50.00
- Emergency Relocation/Moving Assistance: £135
- Emergency Prescriptions £34.29

Management of Conflict of Interest:

This assistance was provided under strict safeguarding and crisis protocols. The trustee concerned was completely excluded from all discussions, assessments, and decision-making processes regarding the allocation of this support.

Due to safeguarding, the identity of this trustee is kept confidential

NOTE 15 – OTHER FINANCIAL COMMITMENTS

None.

NOTE 16 – NON-ADJUSTING EVENTS OCCURRING AFTER THE REPORTING DATE

There has been no indication that ongoing grants will end and income has been received as expected.

NOTE 17 – RELATED PARTY TRANSACTIONS

The spouse of one Trustee was employed by the Charity to provide administration services between 1 November 2025 and 31 March 2026 and received remuneration of £6,228 during this period. The Trustee concerned declared their interest in accordance with the Charity’s conflict of interest policy and took no part in discussions, decisions, or meetings relating to the recruitment process or employment arrangements. The Charity followed its full recruitment procedures, and the appointment was made on merit following the completion of that process.