Charity number 1173832

Hope and Soul

Financial Statements
for the year ended 31 December 2025

Charity Information

Charity Name:	Hope and Soul
Charity registration number:	1173832
Address:	38 Keats Close Waterlooville Hampshire PO8 8LA

Bankers:	Lloyds Bank 272 London Road Waterlooville Portsmouth PO7 7HN

Trustees

Caroline Prosser Ian Barter Mark Gidney Dawn Trimby (appointed 12 May 2025) Richard Dickin (appointed 12 May 2025)	Amy Bowles Jacqueline Barter Susan Gidney Philippa Dickin (appointed 12 May 2025)

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 December 2025.

The Trustees Report for the year ended 31 December 2025

The Trustees present their report and accounts for the year ended 31 December 2025.

Status

Hope and Soul is a Charitable Incorporated Organisation (CIO) and is a registered Charity (number 1173832).

Constitution and Objectives

The objectives of the CIO are:

- For the public benefit, the relief and assistance of orphaned children aged up to 18 years old living in Tanzania, by the provision of a safe housing facility.
- To advance the education and support the wellbeing of children in Tanzania by providing and assisting in the provision of appropriate facilities. Specifically street connected children who lack access to public school services due primarily to poverty.
- The prevention or relief of poverty in Tanzania for "at risk" single parent families and young people by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.

Activities

The following main activities have been planned and undertaken with consideration to the Charities Act and the Charities (Accounts and Reports) 2008 Regulations, specifically Section 17(5). This guidance on public benefit has been read and reviewed by all trustees and our charity objectives are in accordance with the public benefit. We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

Our mission at Hope and Soul is to alleviate poverty by creating sustainable solutions that foster self-sufficiency and improve the quality of life for children and single mothers living in poverty.

We are dedicated to supporting physical, mental, emotional, and spiritual needs.

Our aim is to improve access to education, and to support disadvantaged families in meeting their basic needs.

We believe that every child has the right to a quality education and that by investing in their futures, we can create a brighter and more equitable world.

We provide a child sponsorship programme that offers comprehensive support. This support may include school fees, providing school uniforms, ensuring access to food, facilitating transportation, supplying clothes and shoes, school bags and books, taking care of healthcare costs, and providing counselling. Additionally, we organise social outings for the children.

We deliver a diverse range of support to parents and carers experiencing economic and social vulnerability. This support may include assisting with rent payments, providing a weekly food allowance, covering healthcare expenses, supporting college fees, offering

training opportunities, providing funding for business start-ups, and offering counselling services.

Achievements and Developments

2025 Impact Summary

Our Vision:

We aspire to create a nurturing and empowering environment for young children in Arusha, Tanzania, by providing high-quality daycare and life-changing primary school sponsorship opportunities. Through education and care, we seek to lay the foundation for a brighter future for the children and community we se

At a Glance

- **107 children and young people** supported in education
- **30 children** enrolled in daycare (full capacity)
- **9 children** in foster care support
- **8 children** supported following orphanage closure
- **3 family businesses** successfully operating
- **11 households** receiving food support
- **7 local staff employed**
- **3 locally contracted services**

Education Impact

- Sponsorship provided to across primary, secondary, and higher education
- Strong academic outcomes:
    - 6 primary graduates (Grades A–C)
    - 4 secondary graduates (Division 1–2)
- Focus on high-quality English-medium education
- Ongoing collaboration with schools to monitor progress and wellbeing

Strengthening Families

- Small business programme enabling families to move toward financial independence
- Reduction in direct financial support for families with successful income generation
- Continued targeted support (food, rent, essentials) for the most vulnerable
- Focus on self-reliance and sustainability

Child Protection & Care

- Safe foster care provided for vulnerable children under social welfare oversight
- Managed transition of children from a closed orphanage:
    - Family reunification where possible
    - Ongoing residential care with dedicated caregiver
- Strong adherence to safeguarding and child protection standards

Wellbeing & Children's Rights

- Weekly counselling for young people and families
- Improved:
  - Emotional resilience
  - Life skills
  - Family relationships
- Staff fully trained in safeguarding
- Active community engagement and partnerships with NGOs and schools

Daycare & Early Years

- Daycare operating at full capacity with **30 children**
- 7 children progressed to primary school in 2026
- 96% parent satisfaction; 78% report improved quality of life
- Health, nutrition, and home support provided to families
- Facility fully compliant with social welfare standards

Community Impact

- Job creation for **7 local staff**
- **3** other locally contracted services
- Strong community trust and referral networks
- International volunteer contributions enhancing learning and skills

Key Challenges

- Rising cost of education (despite "free" schooling)
- Limited staffing capacity across a wide geographic area
- Increasing regulatory compliance costs
- Ongoing need to strengthen parental engagement

Looking Ahead

- Expand sustainable **family income initiatives**
- Strengthen **local capacity and staffing**
- Continue improving **safeguarding and compliance systems**
- Ensure more children access and complete quality education

Overall Impact

Delivering **holistic, child-centred support** that keeps children in education, strengthens families, and builds a foundation for long-term change in vulnerable communities.

Review of Financial Activities

The Statement of Financial Activities shows that the income has been maintained at a similar level to the previous year, which has enabled the charity to maintain both the expenditure on its activities and the funds available for future expenditure.

Statement of the Trustees' Responsibilities

The Trustees are required under the constitution of the charity to prepare financial statements for each financial year of the charity and of its results for that period.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management statement

The trustees have identified and assessed the major risks to which the charity is exposed and have established systems and procedures to mitigate those risks and manage them effectively on an ongoing basis.

Reserves Policy

Our policy is to maintain a reserve of £12k-£15k to cover 3 months expenditure on staff salaries, school fees and expenses.

Accounting Policies

The accounting policies are detailed in the notes to the accounts.

Trustees known as The Board

Those who have served or are currently serving as members of the Board are shown in the Charity Information page.

Date signed as authorised by the Trustees

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Independent Examiner's Report on the Accounts

Report to the trustees of Hope and Soul on the accounts for the year ended 31 December 2025 set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.
It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down 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 statement

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the 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 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 accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:	Gadoros.	Date:	30.04.26.
Name:	Andrew Gadoros		
Relevant professional qualification(s) or body (if any):	FCA		
Address:	The Quadrant Centre Limes Road Weybridge Surrey, KT13 8DH		

Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2025
Income			
Income from charitable activities:			
Donations	83,705	27,044	110,749
Gift Aid received	11,403	-	11,403
Fundraising	190	2,000	2,190
	95,298	29,044	124,342
Investment income:			
Interest received	6	15	21
Total income	**95,304**	**29,059**	**124,363**
Expenditure			
Charitable expenditure:			
Family support	45,532	3,135	48,667
Youth support	17,683	-	17,683
Orphanage support	4,755	-	4,755
House build	-	326	326
Daycare	6,506	12,909	19,415
Microfinance	-	388	388
Other charitable expenses	44	-	44
	74,520	16,758	91,278
Movement in operations support account	-	(856)	(856)
Administrative expenses	6,692	-	6,692
Governance costs	3,810	-	3,810
Total Expenditure	**85,022**	**15,902**	**100,924**
Net movement in funds for the year	10,282	13,157	23,439
Funds b/fwd	17,155	22,315	39,470
Funds c/fwd	**27,437**	**35,472**	**62,909**

All activities of the charity are classified as continuing.

Signed as authorised by the Trustees

..... Date .....

..... Date .....

Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2024
Income			
Income from charitable activities:			
Donations	87,599	32,976	120,575
Gift Aid received	11,517	-	11,517
Fundraising	1,387	-	1,387
	100,503	32,976	133,479
Investment income:			
Interest received	5	-	5
Total income	**100,508**	**32,976**	**133,484**
Expenditure			
Charitable expenditure:			
Family support	42,228	6,686	48,914
Street children	9,777	1,548	11,325
Orphanage	1,440	228	1,668
House build	-	2,009	2,009
Daycare	-	11,199	11,199
Microfinance	3,214	509	3,723
Other charitable expenses	7,889	4,972	12,861
	64,548	27,151	91,699
Decrease in loan from trustee	18,030	-	18,030
Administrative expenses	4,796	-	4,796
Governance costs	1,140	-	1,140
Total Expenditure	**88,514**	**27,151**	**115,665**
Net movement in funds for the year	11,994	5,825	17,819
Funds b/fwd	5,161	16,490	21,651
Funds c/fwd	**17,155**	**22,315**	**39,470**

Statement of Assets and Liabilities as at 31 December 2025

	Notes	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	TOTAL 2024
Cash funds					
Current accounts		29,830	33,079	62,909	39,470
Total cash funds		**29,830**	**33,079**	**62,909**	**39,470**
Other monetary assets					
Gift aid claim y.e. 31.12.2025		8,100	-	8,100	-
		8,100	-	8,100	-
Liabilities					
Loan from trustee		-	-	-	-
Total liabilities		-	-	-	-

Signed as authorised by the Trustees

J.E. Bartes
..... Date 2/9/26

..... Date .....

Notes on the accounts

1 Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

Basis of preparation

As a charity registered in England and Wales that is not a company and with gross income of less than £250,000, Hope and Soul is allowed under section 133 of the Charities Act 2011 ('the Charities Act') to prepare receipts and payments accounts.

The financial statements have been prepared on that basis.

Preparation of the accounts on a going concern basis

It is assumed that the charity is a going concern, and that it has sufficient available resources (financial, volunteers and support) to continue the operations that it carries out at present and those that are planned for the foreseeable future.

Income

Income is recognised when the charity receives the funds and any performance conditions attached to the item of income have been met.

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 Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. At present, all the funds of the charity are included in this category.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

Expenditure and irrecoverable VAT

Expenditure is recognised once payment has been made.

The trustees have reassessed the disclosure of the expenses in the Statement of Financial Activity and as such the expense headings used have changed from the previous period in order to better reflect the operations of the charity. The comparative figures have not been re-analysed as to do so is considered not to be cost efficient.

The charity is not registered for VAT and irrecoverable VAT on expenditure is charged as a cost against the activity for which that expenditure was incurred.

No trustees received any remuneration in the year, nor were any expenses paid by the charity to members of the Board in respect of their duties as trustees of the charity.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs and governance costs which support the charity's activities.

Cash at bank and in hand

Cash at bank and cash in hand includes all bank accounts (including the PayPal account) and cash on hand.

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.

Foreign currency

Transactions in currencies other than the functional currency of the charity are recorded at the rates of exchange prevailing on the dates of the transactions. At each balance sheet date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at closing exchange rates.

Gains and losses arising on the retranslation of monetary assets and liabilities are included in the statement of financial activities.

2 Legal status of the charity

The charity is an independent charity, registered at the Charity Commission under Charity Number 1173832. The registered contact is Ms. Hope Prosser.

3 Staff expenses

No trustees received any remuneration or benefits in the period.

4 Related party transactions

There are no related party transactions to be reported.