Houses of Promise

Report and Accounts
Year ended 31 December 2025

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

HOUSES OF PROMISE

LEGAL & ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31 DECEMBER 2025

ADDRESS FOR CORRESPONDENCE	2 Martine Close Melling Liverpool L31 1DJ
GOVERNING DOCUMENT	Constitution dated 02 June 2021
CHARITY REGISTRATION NUMBER	1194658
TRUSTEES	Dr Alieu Amara (Chair) Kadie Amara Lynsey Sinnott (Secretary) Zachery Bartram Robert Ansell (Treasurer)
INDEPENDENT EXAMINER	Nicola Harrison CA Stewardship 1 Lamb's Passage LONDON EC1Y 8AB

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2025

Introduction

The Trustees have pleasure in submitting the Report and Accounts for the year ended 31 December 2025.

The charity was born out of a burning desire to help some of the massive number of homeless children (over 300,000) in Sierra Leone, West Africa, one of the poorest countries in West Africa. This nation has been ravaged by civil war, AIDS and Ebola Virus Disease over the last two decades.

Objectives and activities

Our objective is to advance our Christian faith by relieving the needs of orphaned children in Sierra Leone and providing practical and financial support to churches, missions and ministry leaders in Sierra Leone to enable them to carry out evangelism and missionary work and deliver charitable projects in disadvantaged communities. We would like to provide these children with a bright future, full of hope and aspirations.

The charity seeks to achieve its objectives by making grants to projects that work with homeless children in Sierra Leone. The first project being supported by the charity is the building and running of a children's centre in Kent, just outside the capital Freetown in Sierra Leone. Now completed, the children's centre provides a home, health care, food, clothing & education with capacity for 12 children. The charity has a close working relationship with Houses of Promise-SL, an independent organisation registered in Sierra Leone to undertake this project. Two of the charity's trustees serve as the organisation's directors and oversee its operation.

The trustees have been working to raise funds for the project, and we now have regular donors committed to supporting us. Most of the funds raised have been used to help build and support the children's centre. The trustees agreed that donations are now through CAFBank Donations.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Achievements and Performance

In 2025 our fund-raising efforts enabled the building to be made more habitable for the children and staff including furniture and kitchen equipment; with additional work in the exterior to set up a playground area for the children.

The children's centre was opened in July 2024 and has been fully operational since then. In July 2024, the building opened with 8 children, 6 girls and 2 boys. In June 2025, the number of children was increased to 10, following the addition of 2 boys, closely approaching target capacity (12).

With this progress, the trustees agreed that a twice-yearly oversight visit is mandated for better governance and to minimise risks and provide diligent administration of the project.

Financial Review

In 2025, the charity was able to raise £34,973 (2024: £27,183). From this the charity paid grants totalling £27,941 (2024: £32,745) over to HOPE-SL, most of which was used to help support the running of the children's centre. A further £6,228 (2024: £4,300) was spent on administrative expenses, which included amounts spent on oversight, visiting the project in Sierra Leone. As a result, the cash held by the charity has increased by £805 and the charity ended the year with £7,653 in its bank account.

Reserves Policy

The trustees have determined that for the time being, the charity should aim to hold cash of no less than £3,000 so that the charity can meet its statutory obligations for a period of at least 12 months. The charity ended the year with cash of £7,653 and, since the year end, most of this has been granted to Houses of Promise-SL to help continue to support the children's centre. The trustees are satisfied that the charity is complying with its reserves policy.

Governance

Responsibility for setting policy and for making operating decisions rest with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees, by a majority vote.

Risk Statement

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of Trustees

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the trustees and signed on their behalf by:

A B Amara
A B Amara (Oct 21, 2026 07:08:21 GMT+1)

Dr Alieu Amara **- Trustee and Chair**

Date: Oct 21, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

HOUSES OF PROMISE

I report to the trustees on my examination of the accounts of Houses of Promise ('the charity') for the year ended 31 December 2025 on pages 6 to 8 following.

Responsibilities and basis of 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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nicola Harrison
Nicola Harrison (Oct 21, 2026 14:46:20 GMT+1)

Nicola Harrison CA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Oct 21, 2026

HOUSES OF PROMISE

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Income receipts					
Grants and donations		-	32,774	32,774	24,034
Gift aid receipts		-	2,183	2,183	3,038
Bank interest		-	16	16	9
Other		-	-	-	101
Total receipts		-	34,973	34,973	27,183
Payments					
Administrative expenses	2	-	6,228	6,228	4,300
Grants paid to Houses of Promise SL	3	-	27,941	27,941	32,745
Total payments		-	34,169	34,169	37,045
Net of receipts / (payments) before		-	805	805	(9,862)
Transfers between funds	4	-	-	-	-
Net movement in funds		-	805	805	(9,862)
Cash funds as at last year end		-	6,848	6,848	16,711
Cash funds at this year end	A	-	7,653	7,653	6,848

The notes on page 8 form part of these accounts.

HOUSES OF PROMISE

STATEMENT OF ASSETS AND LIABILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
A Cash funds				
Cash at bank with immediate access	-	7,653	7,653	6,848
	-	**7,653**	**7,653**	**6,848**
B Other monetary assets				
Gift aid due to charity	-	2,681	2,681	1,400
	-	**2,681**	**2,681**	**1,400**
C Liabilities				
Independent Examination 2024	-	750	750	750
Independent Examination 2025		750	750	-
	-	**1,500**	**1,500**	**750**

D Assets retained for charity's own use

The charity does not own any significant fixed assets

E Guarantees and secured debts

The charity has not given any guarantees and has not provided its assets as security for any liabilities.

The accounts were approved by the trustees and signed on their behalf by:

A B Amara
A B Amara (Oct 21, 2026 07:08:21 GMT+1)

Dr Alieu Amara - Trustee and Chair

Date: Oct 21, 2026

The notes on page 8 form part of these accounts.

HOUSES OF PROMISE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

2 Administrative expenses

	Unrestricted funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Governance and Legal costs	-	240	240	1,018
Travel expenses	-	2,959	2,959	3,058
Other administrative expenses	-	3,029	3,029	225
	-	6,228	6,228	4,300

3 Grants paid to Houses of Promise-SL

Grants for running costs of the children's home	-	27,941	27,941	32,745
	-	27,941	27,941	32,745

Houses of Promise SL (HOPE SL) is registered as a company limited by guarantee in Sierra Leone. It owns the children's centre in Sierra Leone and is responsible for running the children's centre. Two Houses of Promise (UK) trustees (namely Dr Alieu Amara and Kadie Amara) serve as HOPE SL directors; they do not benefit financially from their involvement with HOPE SL. They oversee the use of funds sent from Houses of Promise (UK) to HOPE SL.

4 Movements in restricted funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Fund for running costs of the children's centre in Sierra Leone, including:	6,848	27,273	(21,441)	(5,028)	7,653
Donation towards Water harvesting	-	6,000	(6,000)	-	-
Donations towards Insect nets	-	500	(500)	-	-
Travel costs to Sierra Leone	-	1,200	(1,200)	-	-
Other costs inc. admin	-	-	(5,028)	5,028	-
Total funds	6,848	34,973	(34,169)	-	7,653

All funds are restricted for the running costs of the children's centre in Sierra Leone. The fund includes a small percentage spent on admin, governance and legal costs to ensure funding is used appropriately (see note 2). This is noted in all literature and on the website and social media to ensure donors are informed. Where funds are given for a specific purpose within the home or for another purpose, these are listed separately.

Additional funds were donated for specific items required at the home, namely a water bladder for harvesting 'brown' water and insect nets.

A donation was received towards the cost of trustee's travel to Sierra Leone for a monitoring visit