

City of Sanctuary UK

Charity number 1184613

Annual Report and Financial Statements for the period 26 July 2019 to 31 December 2020



City of Sanctuary UK



West Yorkshire Community Accounting Service

Annual Report and Financial Statements
for the period 26 July 2019 to 31 December 2020

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Prepared by West Yorkshire Community Accounting Service

City of Sanctuary UK

Trustees' report for the period 26 July 2019 to 31 December 2020

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
[REDACTED]	Chair	
[REDACTED]	Vice Chair	
[REDACTED]	Treasurer	
[REDACTED]	Secretary	Appointed May 2020
[REDACTED]		
[REDACTED]		Appointed March 2020
[REDACTED]		
[REDACTED]		Appointed February 2020
[REDACTED]		Appointed September 2020
[REDACTED]		Resigned June 2020
Charity number	1184613	Registered in England and Wales

Registered and principal address

PO Box 384
Leeds
L26 1GJ

Bankers

The Cooperative Bank plc
The Hampshire Trust Bank plc
The Redwood Bank Limited
The Charity Bank Limited

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO), formed on 26 July 2019 and governed by a CIO - Association constitution. No activity took place during 2019. On 1 January 2020, the CIO took over all of the assets, liabilities and activities of its predecessor charity, City of Sanctuary, an unincorporated registered charity (former charity number 1124921).

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM.

Trustees may also be co-opted by the members or by the other trustees in the course of the year.

City of Sanctuary UK

Trustees' report (continued) for the period 26 July 2019 to 31 December 2020

Objectives and activities

The charity's objects

1. To advance the education of the public in general and in particular the City of Sanctuary network in subjects relating to refugees and those seeking asylum in such ways as the trustees shall think fit in particular but not exclusively by:
 - a. Supporting, promoting and organising the City of Sanctuary network, including identifying the needs of the network and establishing projects or resources to address them;
 - b. Raising awareness of the work of City of Sanctuary network to the public and media;
 - c. Encouraging cities, towns, villages, regions, areas, places, organisations and institutions to become welcome and safe, through the provision of information, advice and support;
 - d. Advancing the education and training of people who are refugees or asylum seekers;
 - e. Liaising with other private, voluntary and statutory organisations on relevant issues.
2. The promotion of equality and diversity for the public benefit by: promoting activities to foster understanding between people from diverse backgrounds including promoting activities to foster understanding between the general public, refugees and asylum seekers.

The charity's main activities

City of Sanctuary UK, the umbrella organisation, has supported the development of a network, which includes over 115 groups from villages, towns, cities and regions across the UK, and others engaged in Streams of Sanctuary, Sanctuary Awards and activities intended to welcome people seeking sanctuary. Streams and awards initiatives encourage people within 'communities of practices' to come together to embed the concepts of welcome and inclusion within mainstream professions, sectors and organisations, together with others (including people seeking sanctuary). Our aim is to embed welcome across mainstream spheres of society, so that wherever people seeking sanctuary go, they will find people who welcome them and understand why they are here. In order to realise our vision, we undertake activities towards achieving four strategic objectives:-

1. Provide network coordination and support to CoS groups in order to increase the number of groups, bring about an expansion in the activities undertaken and improve the engagement and participation of people seeking sanctuary;
2. Facilitate communications across the network to share information (internal), promote a positive message of welcome for people seeking sanctuary and enable the voices of people seeking sanctuary to be heard directly (external);
3. Develop and promote Streams of Sanctuary and awards work in order to embed the message of welcome within mainstream spheres of society and ensure that people seeking sanctuary are engaged and can participate in streams and awards initiatives;
4. Contribute towards movement building through building partnerships, ensuring people seeking sanctuary participation and supporting initiatives to ensure people seeking sanctuary are welcome and the aspirations of the Birmingham Declaration are realised.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

City of Sanctuary UK

Trustees' report (continued) for the period 26 July 2019 to 31 December 2020

Achievements and performance

As a result of Covid-19 we needed to change our ways of operating. However the move to online working in fact presented huge opportunities as we have been able to facilitate far more events, activities and training. During the pandemic, we delivered direct projects for people seeking sanctuary and members of the network in order to alleviate loneliness and isolation. Some of the highlights were:.

We provided support to CoS groups to increase the number of groups that welcome people seeking sanctuary across the UK and to bring about an expansion in the activities undertaken. We facilitated more than 1,500 meetings on our zoom account and delivered a series of online events called 'Facilitated Conversations' which shared best practice, challenges and solutions.

We supported the sharing of information across our network, and promoted a positive message of welcome for people seeking sanctuary and enabled the voices of people seeking sanctuary to be heard directly.

5 Universities achieved a University of Sanctuary award and 1 was re-awarded (Total – 19 Universities). 392 people attended a successful University of Sanctuary conference.

We launched an updated Schools website, resources and newsletter and 30 schools received an award

A new College of Sanctuary stream has been launched in partnership with the Association of Colleges.

We launched the City of Sanctuary Local Authority Network.

We continued to build partnerships with the wider migration sector, and beyond, in order to mobilise support for people seeking sanctuary.

Connect & Create project - summer sessions which brought people together, built connections, celebrated what is important about being part of a community of sanctuary and alleviated the loneliness and isolation caused by lockdown.

Asylum Matters project

Life as we knew it was turned upside down in 2020 as a result of Covid-19. The pandemic, and accompanying restrictions, had a profound effect on people seeking asylum and on the frontline partner organisations supporting them, who Asylum Matters works with.

We rapidly reoriented our plans, focusing on working with others to ensure people seeking asylum were safe, with a roof over the head and were not left hungry or made homeless. We increased and refocused our communications to and support for partners, providing rapid, tailored information on new developments, opportunities and challenges for the asylum system as a result of the pandemic.

We also worked with others locally and nationally to progress specific campaigns and advocacy priorities, and achieved strong impact: we continued to hold the Home Office to account, working with parliamentary and statutory enquiries on the failings of the new asylum support and accommodation contracts; challenged the increasing inappropriate use of institutional accommodation for people seeking asylum, such as hotels and barracks; held off efforts to evict people refused asylum into homelessness; achieved the largest increase in asylum support rates in 20 years; and continued to mobilise public and cross-party support to reform the rules on the right to work, as the co-lead of the Lift The Ban campaign coalition.

Through our collaborative approach, we were able to maximise input and ensure joint working throughout these initiatives across our sector and beyond.

The decision to separate Asylum Matters and City of Sanctuary was reported last year. In December 2020 a new charity "Asylum Matters" was registered. It took over the assets, liabilities and activities of the Asylum Matters project on 1 March 2021.

City of Sanctuary UK

Trustees' report (continued) for the period 26 July 2019 to 31 December 2020

Financial review

The net expenditure for the year was £36,759, including net income of £67,544 on unrestricted funds and net expenditure of £104,303 on restricted funds after transfers.

As noted above Covid 19 caused major disruption to the charity's operations and lead to widespread use of online communications, in place of face to face meetings and events. This change resulted in significant reductions in expenditure by City of Sanctuary UK and to a lesser extent by Asylum Matters. As the Trusts who provide most of our income were able to continue to do so, we were able to generate an unexpected increase in our unrestricted reserves.

We are very grateful for the support shown by all of our funders, several of whom have provided additional funds to counteract the adverse effects of the pandemic.

Details of grants and donations received are shown in note 2 to the accounts.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £175,391.

The trustees have decided that the minimum level of unrestricted reserves should be between £70,000 and £140,000, representing approximately 3 - 6 months of annual recurring expenditure (excluding the Asylum Matters project). These reserves are retained in order to enable the smooth running of the charity and to allow for an orderly winding up if the charity had to close.

The actual reserves at the year end were higher than the upper limit of the policy, however the trustees expect the level of free reserves to be reduced in 2021 to less than £140,000.

Signed on behalf of the board of trustees:

Signed..... 

Date.....30 April 2021.....

City of Sanctuary UK

Independent examiner's report to the trustees of City of Sanctuary UK

I report to the charity trustees on my examination of the accounts of the CIO for the period 26 July 2019 to 31 December 2020, which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act.

I confirm that I am qualified to undertake the examination because I am a member of Body 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 charity as required by section 130 of the Charities Act;
- 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.

Signed:Simon Bostrom.....

Relevant professional qualification or body: FCIE

Date:30 April 2021.....

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

City of Sanctuary UK

Statement of Financial Activities

(including summary income and expenditure account)

for the period 26 July 2019 to 31 December 2020

	Notes	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
Income from:					
Grants and donations	(2)	204,537	293,999	498,536	382,027
Other income		5,144	652	5,796	2,249
Bank interest		754	-	754	5,500
Total income		210,435	294,651	505,086	389,776
Expenditure on:					
Salaries, NIC and pensions	(3)	150,402	307,166	457,568	408,013
Recruitment, training and subscriptions		756	1,497	2,253	2,709
Payroll and pension administration		2,257	1,447	3,704	2,867
Travel expenses		1,527	4,883	6,410	32,717
Volunteer expenses		39	2,989	3,028	658
Rent and room hire		4,345	-	4,345	7,760
Telephone and internet		970	1,099	2,069	4,006
Postage and stationery		787	549	1,336	2,827
Website, web development and I.T.		5,692	2,465	8,157	11,112
Insurance		460	460	920	865
Independent examination		660	660	1,320	1,572
Meeting and event costs		323	1,639	1,962	11,058
Equipment and materials		1,418	805	2,223	8,019
Other administrative costs		1,628	906	2,534	7,553
Contribution to host organisations		-	13,250	13,250	10,992
Direct project delivery costs		4,319	7,843	12,162	39,819
Trustee travel		221	-	221	5,790
Consultancy		-	17,806	17,806	18,600
Depreciation		-	577	577	579
Total expenditure		175,804	366,041	541,845	577,516
Net income / (expenditure)		34,631	(71,390)	(36,759)	(187,740)
Transfers between funds	(4)	32,913	(32,913)	-	-
Net movement in funds		67,544	(104,303)	(36,759)	(187,740)
Fund balances brought forward		108,100	204,708	312,808	500,548
Fund balances carried forward	(4)	175,644	100,405	276,049	312,808

All incoming resources and resources expended derive from continuing activities.

City of Sanctuary UK
Balance sheet
as at 31 December 2020

	2020	2020	2020	2019
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 253	-	253	830
Total fixed assets	<u>253</u>	<u>-</u>	<u>253</u>	<u>830</u>
Current assets				
Debtors and prepayments	(6) 1,623	500	2,123	1,542
Cash at bank	180,571	104,997	285,568	316,051
Total current assets	<u>182,194</u>	<u>105,497</u>	<u>287,691</u>	<u>317,593</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 3,553	5,092	8,645	5,615
Total current liabilities	<u>3,553</u>	<u>5,092</u>	<u>8,645</u>	<u>5,615</u>
Net current assets / (liabilities)	<u>178,641</u>	<u>100,405</u>	<u>279,046</u>	<u>311,978</u>
Total assets less current liabilities	<u>178,894</u>	<u>100,405</u>	<u>279,299</u>	<u>312,808</u>
Creditors: amounts falling due after one year	(8) 3,250	-	3,250	-
Net assets	<u>175,644</u>	<u>100,405</u>	<u>276,049</u>	<u>312,808</u>
Funds				
Unrestricted funds	175,644	-	175,644	108,100
Restricted funds	-	100,405	100,405	204,708
Total funds	<u>175,644</u>	<u>100,405</u>	<u>276,049</u>	<u>312,808</u>

The financial statements were approved by the board of trustees on

Date:30 April 2021.....

Signed:



City of Sanctuary UK
Statement of cash flows
for the period 26 July 2019 to 31 December 2020

	2020 £	2019 £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>(31,237)</u>	<u>(200,208)</u>
Cash flows from investing activities:		
Dividends and interest	754	5,500
Purchase of tangible fixed assets	-	-
Net cash provided by (used in) investing activities	<u>754</u>	<u>5,500</u>
Cash flows from financing activities:		
Repayments on borrowing	-	-
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	(30,483)	(194,708)
Cash and cash equivalents at the beginning of the reporting period	<u>316,051</u>	<u>510,759</u>
Cash and cash equivalents at the end of the reporting period	<u>285,568</u>	<u>316,051</u>

Reconciliation of net movement in funds to net cash flow from operating activities	2020 £	2019 £
Net movement in funds for the reporting period (as per the statement of financial activities)	(36,759)	(187,740)
Adjustments for:		
Depreciation charges	577	579
Dividends and interest from investments	(754)	(5,500)
(Increase) / decrease in debtors	(581)	(202)
Increase / (decrease) in creditors	6,280	(7,345)
Net cash provided by (used in) operating activities	<u>(31,237)</u>	<u>(200,208)</u>

Analysis of cash and cash equivalents	2020 £	2019 £
Cash in hand	285,568	316,051
Notice deposits (less than 30 days)	-	-
Total cash and cash equivalents	<u>285,568</u>	<u>316,051</u>

City of Sanctuary UK

Notes to the accounts

for the period 26 July 2019 to 31 December 2020

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

For the reasons stated in the trustees' report, merger accounting has been applied to these accounts. No changes have been made to the accounts for previous years. There has been no change to the accounting policies since last year.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

City of Sanctuary UK

Notes to the accounts

for the period 26 July 2019 to 31 December 2020

1 Accounting policies continued

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Project and office equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

City of Sanctuary UK

Notes to the accounts continued

for the period 26 July 2019 to 31 December 2020

2 Grants and donations	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £
City of Sanctuary				
Esmee Fairbairn Foundation	60,000	-	60,000	40,000
Joffe Charitable Trust	35,000	-	35,000	35,000
The Tudor Trust	20,000	-	20,000	20,000
Unbound Philanthropy	50,000	-	50,000	60,000
Barrow Cadbury Trust	-	35,100	35,100	-
SHED	-	30,000	30,000	-
Network for Social Change	17,224	-	17,224	-
AB Charitable Trust	15,000	-	15,000	-
Women's World Day of Prayer	-	8,194	8,194	-
"Far From Home" donations	-	10,455	10,455	29,384
Other donations	7,313	-	7,313	12,116
Asylum Matters				
Joseph Rowntree Charitable Trust	-	57,000	57,000	40,000
Kestrelman Trust	-	-	-	10,000
Lloyds Bank Foundation	-	40,250	40,250	46,827
Network for Social Change	-	-	-	9,700
Paul Hamlyn Foundation	-	50,000	50,000	50,000
The Tudor Trust	-	32,000	32,000	20,000
Barrow Cadbury Trust	-	30,000	30,000	-
Unbound Philanthropy	-	-	-	6,000
Ben and Jerry's Foundation	-	1,000	1,000	3,000
	<u>204,537</u>	<u>293,999</u>	<u>498,536</u>	<u>382,027</u>

3 Staff costs and numbers	2020 £	2019 £
Gross salaries	423,486	368,714
Social security costs	26,816	30,442
Employment allowance	(7,000)	(3,000)
Pensions	14,266	11,857
	<u>457,568</u>	<u>408,013</u>

The average number employees during the year was 18.3, being an average of 13.3 full time equivalent (2019: 17, 12.4 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2020 £	2019 £
Costs of the scheme to the charity for the year	14,266	11,857
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

City of Sanctuary UK

Notes to the accounts continued

for the period 26 July 2019 to 31 December 2020

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
City of Sanctuary					
"Far from Home" concerts	29,110	11,107	77	(20,000)	20,140
Support for strategic planning	3,506	-	3,142	-	364
S.H.E.D	-	30,000	20,087	(9,913)	-
Barrow Cadbury Trust	-	35,100	7,808	-	27,292
Maternity Stream	-	8,194	-	-	8,194
Asylum Matters					
Main project	116,514	125,000	205,995	-	35,519
"Lift The Ban" campaign	8,751	1,000	9,751	-	-
Transition to new charity	-	14,000	8,213	-	5,787
Lloyds Bank Foundation	46,827	40,250	80,968	(3,000)	3,109
Barrow Cadbury Trust	-	30,000	30,000	-	-
	<u>204,708</u>	<u>294,651</u>	<u>366,041</u>	<u>(32,913)</u>	<u>100,405</u>

Fund name

Purpose of restriction

City of Sanctuary

"Far from Home" concerts

Funding raised through the Far from Home concerts. The purpose of the funds is to benefit the education and support of asylum seekers and refugees. £20,000 has been transferred to unrestricted funds with the agreement of the principal fundraiser.

Support for strategic planning
S.H.E.D

Funding from the Tudor Trust towards strategic planning.
Funding from SHED (Sustainability Health Environment Development) to fund our Covid-19 strategy. The balance of unspent funds was transferred to unrestricted funds with the agreement of the funder.

Barrow Cadbury Trust
Maternity Stream

Funding from the Barrow Cadbury Trust Covid Support Fund.
Funding from the Women's World Day of Prayer towards costs of developing our maternity stream across the UK.

Asylum Matters

Main project
"Lift The Ban" campaign

For the Asylum Matters Project.
Funding from the Tudor Trust and Migration Exchange towards the Lift the Ban campaign.

Transition to new charity

Funding from the Joseph Rowntree Charitable Trust and the Tudor Trust towards the cost of setting up and registering a new charity for Asylum Matters.

Lloyds Bank Foundation

Funding from the Lloyds Bank Foundation towards the cost of Asylum Matters campaigns managers in Yorkshire and Humberside, and in the North West of England. The transfer relates to a contribution to overheads.

Barrow Cadbury Trust

Funding from the Barrow Cadbury Trust towards the cost of an Asylum Matters campaigns manager for the Midlands.

City of Sanctuary UK

Notes to the accounts continued

for the period 26 July 2019 to 31 December 2020

5 Tangible assets

	Office equipment	Total
<u>Cost</u>	£	£
At 26 July 2019	2,313	2,313
Additions	-	-
At 31 December 2020	2,313	2,313
<u>Depreciation</u>		
At 26 July 2019	1,483	1,483
Charge for year	577	577
At 31 December 2020	2,060	2,060
<u>Net book value</u>		
At 31 December 2020	253	253
At 31 December 2019	830	830

6 Debtors and prepayments

	2020	2019
	£	£
Debtors	204	1,542
Prepayments	1,919	-
	2,123	1,542

7 Creditors and accruals due within one year

	2020	2019
	£	£
Creditors	4,992	4,295
Accruals	1,320	1,320
Deferred income	2,333	-
	8,645	5,615

8 Creditors and accruals due after one year

	2020	2019
	£	£
Deferred income	3,250	-
	3,250	-

9 Related party transactions

Trustee expenses

During the year 2 trustees were paid a total of £221 in respect of travel (previous year: 7 trustees and £5,790).

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees, Chief Officer and the Asylum Matters Project Directors. The total employee benefits received by the key management personnel of the charity were £102,329 (previous year: £78,908).

There were no other related party transactions during this year or the previous year.

City of Sanctuary UK

Notes to the accounts continued

for the period 26 July 2019 to 31 December 2020

10 Merger accounting

On 1 January 2020, City of Sanctuary UK CIO (the reporting charity) took over the operations of the unincorporated charity City of Sanctuary (registered number 1124921). On the basis that this reconstruction has not resulted in any significant change to the beneficiary class, the purposes, trustee board, merger accounting has been applied in accordance with the Charities SORP FRS102.

Analysis of principal SOFA components for the current reporting period

	CoS pre merger £	CoS CIO pre merger £	CoS CIO (post merger) £	Combined total £
Total income	-	-	389,776	389,776
Total expenditure	-	-	577,516	577,516
Net movement in funds	-	-	(187,740)	(187,740)

Analysis of principal SOFA components for the previous reporting period

	CoS £	CoS CIO £	Combined total £
Total income	363,561	-	363,561
Total expenditure	501,695	-	501,695
Net movement in funds	(138,134)	-	(138,134)

Analysis of net assets at the date of the merger

	CoS £	CoS CIO £	Combined total £
Unrestricted funds	192,012	-	192,012
Restricted funds	308,536	-	308,536
Total funds	500,548	-	500,548

11 Post balance sheet events

As referenced in the annual report, a new charity 'Asylum Matters' was registered with the Charity Commission in December 2020 (registered number 1192614), and the assets, liabilities and activities of the Asylum Matters projects were transferred to the new charity on 1 March 2021.

City of Sanctuary UK

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the period 26 July 2019 to 31 December 2020

	2020 Unrestricted funds £	2019 Unrestricted funds £	2020 Restricted funds £	2019 Restricted funds £	2020 Total funds £	2019 Total funds £
Income						
Grants and donations	204,537	167,116	293,999	214,911	498,536	382,027
Other income	5,144	2,143	652	106	5,796	2,249
Bank interest	754	5,500	-	-	754	5,500
Total income	210,435	174,759	294,651	215,017	505,086	389,776
Expenditure						
Salaries, NIC and pensions	150,402	182,835	307,166	225,178	457,568	408,013
Recruitment, training and subscriptions	756	1,033	1,497	1,676	2,253	2,709
Payroll and pension administration	2,257	1,846	1,447	1,021	3,704	2,867
Travel expenses	1,527	21,032	4,883	11,685	6,410	32,717
Volunteer expenses	39	433	2,989	225	3,028	658
Rent and room hire	4,345	7,760	-	-	4,345	7,760
Telephone and internet	970	2,262	1,099	1,744	2,069	4,006
Postage and stationery	787	2,283	549	544	1,336	2,827
Website, web development and I.T.	5,692	9,661	2,465	1,451	8,157	11,112
Insurance	460	433	460	432	920	865
Independent examination	660	912	660	660	1,320	1,572
Meeting and event costs	323	7,379	1,639	3,679	1,962	11,058
Equipment and materials	1,418	5,721	805	2,298	2,223	8,019
Other administrative costs	1,628	2,590	906	4,963	2,534	7,553
Contribution to host organisations	-	-	13,250	10,992	13,250	10,992
Direct project delivery costs	4,319	6,701	7,843	33,118	12,162	39,819
Trustee travel	221	5,790	-	-	221	5,790
Consultancy	-	-	17,806	18,600	17,806	18,600
Depreciation	-	-	577	579	577	579
Total expenditure	175,804	258,671	366,041	318,845	541,845	577,516
Net income / (expenditure)	34,631	(83,912)	(71,390)	(103,828)	(36,759)	(187,740)
Transfers between funds	32,913	-	(32,913)	-	-	-
Net movement in funds	67,544	(83,912)	(104,303)	(103,828)	(36,759)	(187,740)
Fund balances brought forward	108,100	192,012	204,708	308,536	312,808	500,548
Fund balances carried forward	175,644	108,100	100,405	204,708	276,049	312,808