

City of Sanctuary UK

Charity number 1184613

Annual Report and Financial Statements

for the year ended 31 December 2024



City of Sanctuary UK

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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Annual Report and Financial Statements
for the year ended 31 December 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

City of Sanctuary UK

Trustees' report for the year ended 31 December 2024

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]	Co-Chair	
[REDACTED]	Co-Chair	
[REDACTED]	Treasurer	
[REDACTED]		Resigned 1 January 2025
[REDACTED]		Appointed 19 September 2024
[REDACTED]		Appointed 19 September 2024
[REDACTED]		Appointed 4 February 2025

Charity number	1184613	Registered in England and Wales
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Registered and principal address	Bankers	
PO Box 384 Leeds LS26 1GJ	Co-operative Bank plc P O Box 250 Skelmersdale WN8 6WT	Cambridge and Counties Charnwood Court 5B New Walk Leicester LE1 6TE
	The Charity Bank Ltd Fosse House 182 High Street Tonbridge TN9 1BE	Redwood Bank Limited Suite 101, The Nexus Building Broadway, Letchworth Garden City Hertfordshire SG6 3TA
	Unity Trust Bank plc Four Brindleyplace Birmingham B1 2JB	

Independent examiner
Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management
The charity is a Charitable Incorporated Organisation (CIO) association formed on 26 July 2019 and is governed by a constitution.

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 year ended 31 December 2024

Introduction

City by city, community by community, City of Sanctuary UK is building welcome for all, but particularly for people seeking sanctuary. From community groups and refugee sector networks to schools and universities, local councils to libraries and theatres, we work with individuals, groups and organisations in every area and sector. Through community groups, organisations, networks and streams of sanctuary programmes and awards we enable opportunities for everyone to play their part in building a more welcoming, inclusive and compassionate society.

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 the 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.

What do we do?

We are working to embed welcome and compassion, so that wherever people seeking sanctuary go - schools, services, businesses, faith and community groups, their own neighbourhoods and streets – they will find people who welcome them and understand why they are here. Through building a movement of welcome we are improving inclusion and community cohesion for the benefit of everyone. Movement building is at the core of everything we do, the City of Sanctuary movement is guided by a Charter which outlines who and what we are.

There are four main interconnected and mutually reinforcing pillars of work:

1. Promoting the leadership of people seeking sanctuary

Increasing the engagement and leadership of people with lived experience is fundamental across all our work. The Sanctuary Ambassador Network empowers people with lived experience to become leaders, within our organisation, our networks and the wider movement. It provides opportunities for people to work within mainstream sectors to tackle inequity and to raise their voices through media and campaigns work. Sanctuary Ambassadors receive one to one support, training, mentoring and facilitated opportunities to take up leadership and engagement opportunities throughout our networks.

We deliver Sanctuary in Politics courses which build confidence, knowledge and skills, enabling Ambassadors to take up leadership opportunities across the networks. The course is delivered by expert trainers, and covers topics such as the UK political system and political engagement; public speaking/storytelling skills, advocacy techniques, community organising and working with the media.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2024

2. Supporting our network of affiliated groups and other voluntary and community sector organisations working towards our vision of welcome.

City of Sanctuary UK provides coordination and direct capacity building support to 100+ affiliated refugee supporting groups working across cities, towns and villages across the whole of the UK. A 'City of Sanctuary Group' is a wide-ranging term used to describe any group of people that are formally affiliated with City of Sanctuary and who work collaboratively towards our vision of welcome. These local City of Sanctuary groups have the flexibility to work towards our vision of welcome in a way which aligns with their context in recognition that local circumstances vary. Activities include arranging distributions of vital supplies, supporting those housed in hotels, promoting welcome and inclusion, campaigning and advocacy efforts, generally raising awareness in communities and bringing people seeking sanctuary together with people from local communities to build cohesive communities.

City of Sanctuary UK provides centralised activities for these groups including one to one advice, training, and resources, to develop and improve activities and services that meet the needs of people seeking sanctuary. We aim to train and strengthen more local groups to tackle systemic injustice and meet the direct needs of people seeking sanctuary in their area. We also work directly in partnership with the voluntary and community sector to build welcome within their local communities and institutions.

3. Embedding welcome within mainstream sector institutions

We call each mainstream sector that we work within a 'stream'. City of Sanctuary UK leads each stream and the activities within each stream are varied. All streams aim to bring professionals together with people with lived experience and the wider refugee sector, to collectively advocate for change, promote best practice to influence policy and practice change, provide resources, advice and training. Streams include schools, universities, councils, colleges, arts, libraries, faiths and maternity. Individual institutions can also apply for an award which is a strategic tool to embed welcome, influence policies and bring about system and attitudinal change.

4. Countering negative narrative and building solidarity through mobilising behind sector wide campaigns

Central to our work is countering the negative narrative towards people seeking sanctuary at a local and national level. We designed the Speak Up for Sanctuary programme to support people from across our networks who may have little or no previous campaigning experience, to recognise their power in making change, to speak up for refugee rights, and to boost efforts to build welcoming and compassionate communities. Speak up for Sanctuary is also about building bridges within our communities. We support and encourage people from across our networks to counter negative narratives, improve public understanding, foster solidarity and effectively mobilise behind sector wider coalition campaigns.

Our approach

We aim to influence policy/practice and counter the negative narrative towards people seeking sanctuary at local, country and UK level (see our "theory of change"). At a micro level we believe that an effective way to motivate people to get involved is by providing opportunities for the receiving community members to meet with people from a sanctuary seeking background. The City of Sanctuary networks are uniquely positioned to facilitate social connections that can turn people's compassion into action. By bringing people together, celebrating our shared humanity and encouraging people to put their compassion into action, we can build strong, welcoming, cohesive communities. Our approach and ways of working enable us to reach into communities and mainstream organisations that many in the refugee sector cannot. For example, the Streams and Awards programmes are strategic tools that facilitate the embedding of welcome, inclusion and compassion and influences both policy and attitudinal change within mainstream institutions.

We are confident that a culmination of building a strong and widespread movement for change, as well as our mobilisation efforts to encourage everyone within our movement to 'Speak up for Sanctuary', will translate into public support for changes in policy and practice.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2024

Our approach continued

We apply our values and network principles to all aspects of our work, one of the most important principles being to ensure people with lived experience are engaged at all levels, including in decision making and leadership roles (50/50 trustee board; an Experts by Experience Advisory Group; the Sanctuary Ambassadors Network).

Achievements and performance

1. Promoting the leadership of people seeking sanctuary

In 2024, we delivered three Sanctuary in Politics courses across Wales and London. With our new Sanctuary Ambassador Coordinator position, we've grown to 100 Ambassadors. They've made significant impacts by serving on Sanctuary Award panels, shaping organisational strategy, co hosting workshops and training, delivering speeches to the Senedd, and leading peer support programmes. All Ambassadors have reported improvements in their confidence, skills, and connections, empowering them to take on leadership roles within the City of Sanctuary movement.

2. Supporting our network of affiliated groups and other voluntary and community sector organisations working towards our vision of welcome.

There are 100+ local groups across the UK, from cities like Manchester to rural locations like East Hoathly Village of Sanctuary. 9 new groups started in 2024, Diss, Taunton, Worcester City, Evesham, Bromsgrove & Redditch, Richmond, Barnet, Wyre Forest and Stockport. This year we held 78 1:1 sessions, 23 regional meetings and 17 training sessions covering co-production to climate and migrant justice, ensuring groups are connected, supported and well-informed. Of the 50 groups who responded to the annual survey, 84% are now constituted, formalising their commitment to the movement; 73% now have people with lived experience in roles with decision making power, including vice chair, stream lead and engagement coordinators; and 96% have partnered with their local authority. We are very proud of all these groups who do everything possible to stand in solidarity with people rebuilding their lives in the UK.

3. Embedding welcome within mainstream sector institutions

- Local Authority Network

2024 once again saw unprecedented growth and interest in our Local Authority Network. 73 local councils are now formally within the Local Authority network, and via 120+ 1:1 sessions we are engaged with 168 in total. 79 councils have now passed motions committing themselves to work with us to build inclusion and welcome within their policy and practice - 12 of these motions were passed in 2024. There are now 24 awarded Local Authorities, including 10 out of 32 London Boroughs: Bradford, Lambeth, Birmingham, Liverpool, Newcastle, Salford, Sevenoaks TC, Greenwich, Sandwell, Islington, Waltham Forest, Lewisham, Barnet, Bristol, Wandsworth, Camden, Richmond, Southwark, Perth and Kinross, Deal, Manchester, Newham, Chester West and Chester and Shrewsbury. 13 of these were awarded in 2024 - a 100% increase on last year.

- Schools of Sanctuary

Schools of Sanctuary continues to expand rapidly, now encompassing 915 schools with 383 holding active awards and 532 pursuing accreditation, supported by Local Leads in 50+ regions. 2024 saw exceptional growth with 264 new schools joining and 113 awards presented, reflecting a quadrupling of engagement over 4 years. The network's influence was highlighted through high level advocacy, including a meeting with the Under Secretary for Education and BBC News coverage of a school's successful refugee resettlement initiative. Not only has UNICEF showcased member schools as best practice examples, but Schools of Sanctuary has been recognised as 1 of 29 global 'promising practices in refugee education'. Our annual survey shows strong positive impact on improving school provision and practice, boosting understanding and empathy, and building solidarity with the wider local community.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

- University of Sanctuary

The Universities of Sanctuary programme continues to grow despite financial challenges across the university sector. We have expanded to 39 awarded universities, up from 34 in 2023. Well over a third of all UK universities either have the award or are working towards it and 88 universities now offer Sanctuary Scholarships. This year we have welcomed 5 new steering group members and our partnerships have flourished through collaborations with STAR, REUK, The Brilliant Club, Counterpoints Art, SCAPP, and the Scottish Refugee Council. In December we held our annual conference at the University of York kindly supported by Duolingo.

- College of Sanctuary

This network unites Further Education college staff, teachers, and students in a shared mission to transform education into an inclusive and empowering experience for all. Since establishing the FE College of Sanctuary award in 2021, we've witnessed remarkable growth, with over 25 colleges earning recognition and an additional 20 institutions actively working toward certification. The momentum continues to build, with 8 colleges receiving their awards in 2024 alone. A particular milestone was reached when Dundee & Angus College became Scotland's first College of Sanctuary, marking an important step in expanding our impact across the United Kingdom.

- Health and Maternity Streams

Health and wellbeing initiatives within the sanctuary movement continue to have great impact, as Belfast Health and Social Care Trust, SHIFA Mental Health Clinic, and St Barnabas Counselling Centre all achieved Sanctuary recognition in 2024. The Maternity Stream of Sanctuary marked a milestone when Surrey and Sussex Healthcare Health Inclusion Midwifery Service became the first NHS trust to receive the Maternity Service of Sanctuary Award. There are now 4 awarded maternity projects across the UK, each working to ensure better support throughout the journey from pregnancy to parenthood. In November we held the first Migrants' Maternal Health Conference, bringing together 80 experts by experience, academics, students, midwives, NHS England staff and voluntary sector workers. The conference provided a platform for the exchange of knowledge and innovative practices to improve the health outcomes of migrant mothers and infants.

- Arts Network

This year we celebrated 4 more arts awards, spanning art galleries, a museum and a theatre. This brings the total number of arts awards to 43. This year, newly awarded Manchester Museum won the Museums Association, 'Museums Change Lives' award for their work with people seeking sanctuary. A highlight of the year was our Sanctuary in the Arts Away Day, organised with Counterpoints. The event brought together representatives from 30+ arts institutions. The network also demonstrated influence through successful policy engagement, coordinating a joint letter to the new Culture Minister. This led to a productive meeting with a senior policy advisor, creating an important channel for dialogue between cultural institutions and government decision-makers about sanctuary in the arts - a step forward in advocating for inclusive arts policy.

- Libraries of Sanctuary

The Libraries of Sanctuary programme marked significant growth in 2024, with 7 libraries and library services achieving awards or reaccreditation. Bradford, Brighton & Hove, Swansea, Southampton, Southwark, Kirklees, and Wakefield all demonstrated their commitment to creating welcoming spaces for people seeking sanctuary. This expansion brings the total number of Libraries of Sanctuary to 26 across the UK, that's 454 individual libraries, each one serving as a vital community hub where people seeking sanctuary can find resources, support, and connection. The programme's reach and impact were further evidenced by a successful Libraries of Sanctuary London meeting, which brought together representatives from twelve different London library services. This gathering facilitated knowledge sharing and collaboration, strengthening the network of libraries, working to ensure their services are accessible and responsive to the needs of people seeking sanctuary in the capital.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2024

Achievements and performance continued

4. Countering negative narrative and building solidarity through mobilising behind sector wide campaigns

Last year we launched Speak Up for Sanctuary, a programme designed to support people in our networks to recognise their power in making change and to speak up for refugee rights. This course has been vital in strengthening our efforts to build welcoming and compassionate communities, especially pertinent in light of the riots of July 2024. The impact throughout 2024 has been significant, through in-person and online formats we've received exceptional feedback, with all participants committing to follow-up activities. The train-the-trainer course successfully built participant confidence, leading to several implementations in Norwich, Swansea, the Church of Scotland, and Sunderland's College of Sanctuary. Our "Start Having Courageous Conversations" guide has become a key resource, reaching over 10,000 monthly website visitors and being utilized effectively by organisations across the country.

Wales update

The Nation of Sanctuary vision was first initiated by City of Sanctuary, but it is now a movement in its own right and brings together the voluntary, community and statutory sector together across Wales to use their collective power to work towards this vision. This year we ran 5 Wales network meetings and are delighted that there are now 51 awarded institutions across Wales, including 40 schools and 3 universities. 11 of these awards were given in 2024. A further 92 organisations are working towards the award, 23 of them pledging their commitment in 2024. In July we ran Sanctuary in Politics course with the University of South Wales with 15 participants graduating - they went on to take part in Sanctuary in Senedd where they delivered impactful speeches.

Scotland update

This year Perth & Kinross became the first awarded Local Authority in Scotland – with other Councils predicted to join the network in 2025. Similarly, Dundee & Angus College became the first College of Sanctuary. We are delighted that 4 Scottish Universities appointed Sanctuary focused staff this year. We continue to have a very fruitful partnership with Shared Futures in Aberdeen; as well as holding regular stakeholder meetings across the city, they are a great contributor to Sanctuary Streams across Scotland.

Northern Ireland update

The Annual Refugee Week Picnic organised by Belfast City of Sanctuary this year was the best yet, with around 1450 people attending. Belfast Health and Social Care Trust and Jubilee Maternity Unit were awarded Health Stream awards this year, the first of their kind in Northern Ireland. Belfast Met College is in the process of applying for reaccreditation as a College of Sanctuary and Queens University Belfast has submitted a draft Universities of Sanctuary application, aiming to become the first awarded University in Northern Ireland in 2025.

Reflecting on 2024

As we look back on a year marked by both unprecedented challenges and remarkable moments of unity, our vision of building a welcome movement has proven more vital than ever. The shifting political landscape and the Far- Right rise has meant that more people have gravitated towards our movement of welcome. The unprecedented growth in our profile presents significant strategic advantages. Our streams of sanctuary programmes and awards provide proven frameworks for collaboration and system change. Our demonstrated success opens doors to new communities and mainstream organisations, allowing us to scale our impact. However, the growth has brought operational pressures - we receive daily partnership requests we often cannot accommodate. All programmes operate at capacity, forcing us to cap awards, prioritise certain streams, and make the really difficult decision not to take on any new Schools of Sanctuary local leads. These limitations create potential reputational risks and risks impact on staff wellbeing.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2024

Reflecting on 2024 continued

In the aftermath of the far-right riots in July, City of Sanctuary groups across the country played a crucial role in safeguarding communities affected and work to rebuild trust and understanding. Our networks have continued to grow, driven by individuals and organisations who refuse to accept the politics of division. In schools, universities, councils and much more we've seen an inspiring surge in people stepping forward to make concrete policy and culture changes, as well as volunteer, speak up, and take action for refugee rights. This grassroots momentum has been particularly heartening given the challenges we face and we've drawn strength from the countless acts of kindness and solidarity we witness daily. From emergency response initiatives to long term community building projects, our networks have demonstrated remarkable adaptability and commitment to our shared values.

This report tells the story of a year when, despite significant obstacles, we've moved closer to our vision of a more welcoming, just, and inclusive society. It's a testament to the power of community action and the enduring spirit of welcome that defines City of Sanctuary.

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.

Financial review

Income for the year was £453,551. Expenditure was £501,293. The net expenditure for the year was £47,742, including net income of £30,106 on unrestricted funds and net expenditure of £77,848 on restricted funds.

Details of grant and donation income are set out in note 2 to the Financial Statements. We are very grateful to the trusts who awarded grants to us and the increasing number of organisations and individuals who support us with donations.

Reserves policy

The trustees have decided that the minimum level of unrestricted reserves should be between £125,000 and £250,000, representing approximately 3 - 6 months of annual expenditure. The purpose of retaining the reserves is to enable the smooth running of the charity and to enable an orderly winding up should the charity need to close.

The charity's free reserves, excluding fixed assets, at the year end were £235,459.

Approved by the board of trustees on 1 May 2025

 (Trustee)

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 year ended 31 December 2024, which are set out on pages 10 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 fellow 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 fellow of ACIE 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: Name: Simon Bostrom FCIE

16 May 2025

West Yorkshire Community Accountancy Service CIO
Stringer House
34 Lupton Street
Leeds
LS10 2QW

City of Sanctuary UK
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 December 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	222,879	180,089	402,968	439,405
Other income		39,667	-	39,667	30,780
Bank interest		10,916	-	10,916	6,970
Total income		<u>273,462</u>	<u>180,089</u>	<u>453,551</u>	<u>477,155</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	180,175	206,679	386,854	335,201
Recruitment, training and wellbeing		1,672	2,931	4,603	2,629
Payroll and pension administration		2,360	146	2,506	2,263
Travel expenses		4,964	7,836	12,800	6,785
Volunteer expenses		1,577	9,553	11,130	5,513
Rent and room hire		1,028	-	1,028	811
Telephone and internet		943	471	1,414	1,153
Postage and stationery		701	443	1,144	1,199
Website, web development and I.T.		9,708	1,560	11,268	8,956
Insurance		803	-	803	764
Independent examination		1,386	-	1,386	1,386
Meeting and event costs		7,381	18,369	25,750	20,436
Equipment and materials		1,002	638	1,640	1,785
Other administrative costs		2,589	472	3,061	4,882
Direct project delivery costs		-	5,000	5,000	15,000
Trustee travel		824	-	824	1,442
Consultancy		23,243	3,839	27,082	12,399
Grants payable		3,000	-	3,000	3,000
Total expenditure		<u>243,356</u>	<u>257,937</u>	<u>501,293</u>	<u>425,604</u>
Net income / (expenditure)		<u>30,106</u>	<u>(77,848)</u>	<u>(47,742)</u>	<u>51,551</u>
Fund balances brought forward		<u>205,353</u>	<u>130,865</u>	<u>336,218</u>	<u>284,667</u>
Fund balances carried forward	(4)	<u>235,459</u>	<u>53,017</u>	<u>288,476</u>	<u>336,218</u>

All incoming resources and resources expended derive from continuing activities.

City of Sanctuary UK
Balance sheet
as at 31 December 2024

		2024	2024	2024	2023
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Current assets					
Debtors and prepayments	(5)	8,567	1,000	9,567	1,824
Cash at bank and in hand	(6)	298,425	52,267	350,692	376,070
Total current assets		<u>306,992</u>	<u>53,267</u>	<u>360,259</u>	<u>377,894</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(7)	41,216	250	41,466	23,541
Total current liabilities		<u>41,216</u>	<u>250</u>	<u>41,466</u>	<u>23,541</u>
Net current assets / (liabilities)		<u>265,776</u>	<u>53,017</u>	<u>318,793</u>	<u>354,353</u>
Total assets less current liabilities		<u>265,776</u>	<u>53,017</u>	<u>318,793</u>	<u>354,353</u>
Creditors: amounts falling due after one year	(8)	30,317	-	30,317	18,135
Net assets		<u>235,459</u>	<u>53,017</u>	<u>288,476</u>	<u>336,218</u>
Funds					
Unrestricted funds		235,459	-	235,459	205,353
Restricted funds		-	53,017	53,017	130,865
Total funds		<u>235,459</u>	<u>53,017</u>	<u>288,476</u>	<u>336,218</u>

The financial statements were approved by the board of trustees on 1 May 2025

(Trustee)

City of Sanctuary UK

Notes to the accounts

for the year ended 31 December 2024

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.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

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, if 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.

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.

Tangible fixed assets

Tangible fixed assets costing more than £1000 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 3 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.

City of Sanctuary UK
Notes to the accounts continued
for the year ended 31 December 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Grants				
AB Charitable Trust	30,000	4,000	34,000	20,000
Church in Wales	-	7,000	7,000	7,000
City Bridge Trust	-	45,285	45,285	-
Gale Charitable Trust	2,000	-	2,000	-
Lloyds Bank Foundation	2,500	45,800	48,300	-
Paul Hamlyn Foundation	-	55,000	55,000	55,000
Rayne Foundation	-	10,000	10,000	20,000
Sisters of St Joseph	-	5,000	5,000	-
The Esmee Fairbairn Foundation	62,000	-	62,000	8,000
The City Bridge Foundation	-	7,854	7,854	64,675
This Day Foundation	50,000	-	50,000	50,000
Eleanor Rathbone Trust	-	-	-	3,000
Ernst Maas Foundation	-	-	-	2,000
Mental Health Foundation	-	-	-	31,415
Network for Social Change	-	-	-	8,064
Postcode Community Trust	-	-	-	25,000
The Tudor Trust	-	-	-	25,000
Unbound Philanthropy	-	-	-	50,000
Donations	-	-	-	-
Novuna Finance	10,000	-	10,000	10,000
J Leon Philanthropy Council	15,000	-	15,000	21,453
Plymouth City Council	7,000	-	7,000	-
Other donations	44,379	150	44,529	38,798
	<u>222,879</u>	<u>180,089</u>	<u>402,968</u>	<u>439,405</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	342,541	295,189
Social security costs	31,890	26,568
Employment allowance	(5,000)	(5,000)
Pensions	17,423	15,024
Homeworking allowances	-	3,420
	<u>386,854</u>	<u>335,201</u>

The average number of employees during the year was 12.2, being an average of 9.7 full time equivalent (2023: 11.6, 8.6 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	17,423	15,024
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 year ended 31 December 2024

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
AB Charitable Trust	-	4,000	4,000	-	-
Community Foundation Wales	6,046	-	6,046	-	-
Church of Sanctuary	1,040	-	661	-	379
City Bridge Trust	33,478	45,285	71,356	-	7,407
Church in Wales	6,474	7,000	2,894	-	10,580
Esmee Fairbairn Foundation	1,700	-	1,700	-	-
Lloyds Bank Foundation	-	45,800	45,321	-	479
Mental Health Foundation	6,347	7,854	14,201	-	-
Network for Social Change	8,064	-	7,556	-	508
Paul Hamlyn Foundation	21,664	55,000	53,000	-	23,664
Postcode Lottery Trust	25,000	-	25,000	-	-
Rayne Foundation	20,000	10,000	20,000	-	10,000
Sisters of St Joseph	-	5,000	5,000	-	-
Maternity Stream	1,052	150	1,202	-	-
	<u>130,865</u>	<u>180,089</u>	<u>257,937</u>	<u>-</u>	<u>53,017</u>

Fund name	Purpose of restriction
AB Charitable Trust	Grant to fund staff wellbeing activity.
Community Foundation Wales	Funding for a regional co-ordinator for Wales.
Church of Sanctuary	To support work with Churches of Sanctuary.
City Bridge Trust	Funding for a regional co-ordinator for the London area.
Church in Wales	To be used for work with schools in Wales.
Esmee Fairbairn Foundation	Grants for consultancy advice.
Lloyds Bank Foundation	Funding to expand and develop the Council of Sanctuary award programme and CoS Local Authority Network. The funding will be used towards the costs of the Local Authority programme manager and England network co-ordinator.
Mental Health Foundation	The funding is to support the development of the health, mental health and wellbeing stream across the UK and to deliver peer support to community projects in Wales.
Network for Social Change	Funding to build capacity to develop and promote Streams of Sanctuary and awards work.
Paul Hamlyn Foundation	Grants towards core salary costs and evaluation of the Charity's work.
Postcode Lottery Trust	Grant towards the cost of the Wales regional coordinator.
Rayne Foundation	Grant towards the cost of the Sanctuary Ambassador co-ordinator.
Sisters of St Joseph	Grant towards funding the co-ordination of the SoS stream and awards.
Maternity Stream	Grants from Women's World Day of Prayer and others.

City of Sanctuary UK
Notes to the accounts continued
for the year ended 31 December 2024

5 Debtors and prepayments	2024	2023
	£	£
Debtors	2,200	1,500
Prepayments	4,600	324
Accrued income	2,767	-
	<u>9,567</u>	<u>1,824</u>

6 Cash at bank and in hand	2024	2023
	£	£
Cash at bank	350,388	376,070
	<u>350,692</u>	<u>376,070</u>

7 Creditors and accruals	2024	2023
	£	£
Creditors	7,453	2,510
Accruals	1,386	1,386
Deferred income (see note below for analysis)	32,627	19,645
	<u>41,466</u>	<u>23,541</u>

8 Creditors: amounts falling due after one year	2024	2023
	£	£
Deferred income (see note below for analysis)	18,135	18,135
	<u>18,135</u>	<u>18,135</u>

Deferred income	Deferred to next year	Released from last year
	£	£
Income from Universities	31,041	24,811
Colleges fees	6,005	4,309
Local Authority fees	25,898	8,660
	<u>62,944</u>	<u>37,780</u>

Item name	Reason for deferral
Income from Universities	Fees charged to universities for accreditation for a period of 3 years.
Colleges fees	Fees charged to colleges for accreditation for a period of 3 years.
Local Authority fees	Fees charged to local authorities for accreditation for a period of 3 years.

9 Related party transactions

Trustee expenses

During the year 8 trustees were paid a total of £824 in respect of travel (previous year: 5 trustees and £613).

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 total employee benefits received by key management personnel were £47,175 (previous year: £43,268).

City of Sanctuary UK

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	222,879	213,336	180,089	226,069	402,968	439,405
Other income	39,667	30,780	-	-	39,667	30,780
Bank interest	10,916	6,970	-	-	10,916	6,970
Total income	273,462	251,086	180,089	226,069	453,551	477,155
Expenditure						
Salaries, NIC and pensions	180,175	166,729	206,679	168,472	386,854	335,201
Recruitment, training and wellbeing	1,672	2,296	2,931	333	4,603	2,629
Payroll and pension administration	2,360	2,063	146	200	2,506	2,263
Travel expenses	4,964	4,181	7,836	2,604	12,800	6,785
Volunteer expenses	1,577	3,730	9,553	1,783	11,130	5,513
Rent and room hire	1,028	661	-	150	1,028	811
Telephone and internet	943	1,025	471	128	1,414	1,153
Postage and stationery	701	1,042	443	157	1,144	1,199
Website, web development and I.T.	9,708	8,956	1,560	-	11,268	8,956
Insurance	803	764	-	-	803	764
Independent examination	1,386	1,386	-	-	1,386	1,386
Meeting and event costs	7,381	11,277	18,369	9,159	25,750	20,436
Equipment and materials	1,002	1,281	638	504	1,640	1,785
Other administrative costs	2,589	4,172	472	710	3,061	4,882
Direct project delivery costs	-	-	5,000	15,000	5,000	15,000
Trustee travel	824	1,313	-	129	824	1,442
Consultancy	23,243	1,214	3,839	11,185	27,082	12,399
Grants payable	3,000	3,000	-	-	3,000	3,000
Total expenditure	243,356	215,090	257,937	210,514	501,293	425,604
Net income / (expenditure)	30,106	35,996	(77,848)	15,555	(47,742)	51,551
Fund balances brought forward	205,353	169,357	130,865	115,310	336,218	284,667
Fund balances carried forward	235,459	205,353	53,017	130,865	288,476	336,218