

City of Sanctuary UK

Charity number 1184613

Annual Report and Financial Statements

for the year ended 31 December 2025



City of Sanctuary UK



City of Sanctuary UK

**Annual Report and Financial Statements
for the year ended 31 December 2025**

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Prepared by West Yorkshire Community Accountancy Service CIO

City of Sanctuary UK

Trustees' report for the year ended 31 December 2025

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

Trustees

The charity has permission from the Charity Commission to keep the trustees anonymous.

Charity number 1184613 Registered in England and Wales

Registered and principal address

PO Box 384
Leeds
LS26 1GJ

Bankers

Unity Trust Bank plc
Four Brindleyplace
Birmingham B1 2JB

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

Hampshire Trust Bank
80 Fenchurch St
London EC3M 4BY

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 2025

Introduction

City by city, community by community, City of Sanctuary (CoS) is building welcome for all, but particularly for people seeking sanctuary - refugees and asylum seekers - across the UK. We are enabling opportunities for everyone to play their part in building a more welcoming and compassionate society. We work with schools, local authorities, universities and other organisations to create practical welcome. This means: ensuring services are accessible, challenging discrimination, connecting people with opportunities to contribute their skills, and fostering understanding about why people seek safety in the UK. When services become more accessible and inclusive for people seeking sanctuary, they work better for everyone - removing barriers benefits all community members. Organisations join voluntarily and shape their own approaches - we provide guidance, training and a framework, but each institution decides its own policies and practices based on its context and capacity.

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.

Our approach

City of Sanctuary UK is building a movement of welcome across the UK, 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. We believe change can happen through building a broad, multisector social movement which can shift public narrative and build widespread support for sanctuary. The City of Sanctuary movement is guided by a Charter which outlines who and what we are.

What do we do? - The charity's main activities

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

- 1 Promote lived experience leadership and co-production approaches
- 2 Support and build capacity of our network of affiliated groups and partnership working with welcoming organisations
- 3 Embed welcome within mainstream statutory and voluntary institutions through streams of sanctuary programmes and awards
- 4 Amplify a positive narrative of sanctuary, raise awareness and shift public narrative through mobilising people to speak up for sanctuary

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2025

Activities

1. Promote lived experience leadership and co-production approaches

We are committed to promoting the leadership of people with lived experience 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. Sanctuary Ambassadors receive one to one support, training, mentoring and facilitated opportunities to take up leadership and engagement opportunities throughout our networks. We also intentionally promote and facilitate co-production across our networks and strive to ensure the movement is driven by people most affected, always working 'with' people with lived experience of seeking sanctuary.

We also deliver Sanctuary in Politics courses which build confidence, knowledge and skills, enabling Sanctuary 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. We identify and facilitate opportunities for people depending on their interests and expertise, such as volunteering, speaker opportunities, appraisal panels, and steering groups - as well as liaising with external organisations (mainstream sector institutions and migrant sector organisations).

2. Support and build capacity of our network of affiliated groups and partnership working with welcoming organisations

City of Sanctuary UK provides coordination and direct capacity building support to affiliated 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 UK 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, running educational and social activities, campaigning and advocacy efforts, and community building and cohesion work. 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 also work in partnership with the voluntary and community sector to support them to build welcome within their local communities and institutions.

3. Embed welcome within mainstream statutory and voluntary institutions through streams of sanctuary programmes and awards

We are building a movement of welcome by supporting mainstream sectors of society to embed solidarity, compassion and inclusion in their work. We call each sector we engage with a 'Stream of Sanctuary programme', bringing together organisations to share practical strategies, resources and evidence-based approaches with interested parties, including people seeking sanctuary, to collaborate. Through shared learning about the asylum system, promoting inclusive practice, and exchanging ideas and resources, each Stream works to spread a culture of welcome throughout its sector. For example, schools learn how to support students who've experienced trauma and apply these approaches to support all vulnerable students, while universities connect refugee scholars with research opportunities that enrich academic life for the whole institution.

We invite organisations and individuals to join their sector network for the Streams of Sanctuary programmes, working towards our vision in line with City of Sanctuary values and principles. UK-wide networks, such as Universities of Sanctuary, Schools of Sanctuary and the Local Authority Network, are supported by City of Sanctuary UK staff and steering groups. City of Sanctuary UK and the steering groups offer guidance and support, they do not create, implement, or decide institutional policies or procedures. Local or regional networks may also be coordinated by affiliated City of Sanctuary groups. Individual organisations can also apply for a Sanctuary Award, the award recognises those organisations that make meaningful, sustained commitment to inclusion - from policy changes to staff training to community partnerships. This creates welcome for all and benefits everyone: stronger community cohesion, more accessible and effective services, enriched learning environments, and recognition of the skills and contributions people seeking sanctuary bring.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2025

4. Amplify a positive narrative of sanctuary, raise awareness and shift public narrative through mobilising people to speak up for sanctuary

Right now, the voices pushing hostility are the loudest. We aim to amplify a positive narrative of sanctuary and build bridges within communities. Our Speak Up for Sanctuary programme trains people to have confident conversations about refugee rights and challenge false and misleading negative narratives. We support our network to counter hostile rhetoric and mobilise behind sector-wide coalition campaigns.

We also amplify positive narratives by sharing stories of welcome from across our network.

Achievements and performance

1. Promote lived experience leadership and co-production approaches

We have embedded lived experience leadership throughout our organisation and wider networks. Our Board of Trustees is now 50% people with lived experience, and our Experts by Experience Advisory Group ensures people seeking sanctuary inform and influence our work at both strategic and operational levels.

The Sanctuary Ambassador Network has shifted power dynamics across our organisation and networks. The network has 96 Ambassadors. We host bi-monthly meetings, issue quarterly newsletters, and provide regular updates on engagement opportunities. All Ambassadors receive personalised support, training through our Sanctuary in Politics course, and mentoring for leadership roles.

In 2025, 60 individuals completed an initial personal development plan, and 30 Ambassadors have undertaken a review of their plans. All of them reported increased confidence, skills, experience, and connections, as well as feeling empowered to take up leadership opportunities within the City of Sanctuary movement.

We delivered two Sanctuary in Politics courses in 2025. Many ambassadors engaged with sanctuary awards assessments and received training on the sanctuary award applications and awards process to ensure they were fully able to participate in universities, schools, libraries, arts and local authority awards. We have experienced an increased number of Sanctuary Ambassadors involved in the Streams of Sanctuary and Ambassadors have produced advocacy and campaigning videos influencing their communities for the welcoming movement.

We have an Experts by Experience Advisory Group which is made up of Ambassadors with lived experience of seeking sanctuary that meet regularly with City of Sanctuary UK management to input into the organisation's operational and strategic direction. This year we have been able to empower more Sanctuary Ambassadors to join the advisory group and support them to make the most out of this opportunity. 3 active Sanctuary Ambassadors have joined the group as new members in February 2025.

A significant power shift has occurred through promoting co-production across our networks. A recent survey showed 65% of affiliated groups now have people with lived experience in decision-making roles—a substantial increase since 2022. We also held a co-production conference in London, which attracted 82 participants from across London and has led to ongoing work developing coproduction resources alongside our Sanctuary Ambassadors.

2. Support and build capacity of our network of affiliated groups and partnership working with welcoming organisations

We have built stronger relationships with existing groups. We conducted research to better understand our network ahead of launching a new affiliation agreement. 62 groups completed a detailed survey. A key finding: 65% of respondents had people with lived experience in decision-making roles.

We launched a new affiliate group process in February 2025 following trademarking our logo, 'City of Sanctuary', and 'School of Sanctuary'. As part of this process, we developed a comprehensive group handbook setting out expectations for groups and the support we offer. All existing groups sign a licence agreement enabling them to use our trademarks for free in return for meeting expectations on governance, anti-racism and ways of working.

We held regular meetings with groups, and coordinators had one-to-one discussions to support the transition to new processes. While the number of groups and limited staff capacity makes relationship building challenging, the new process has strengthened relationships and created a more sustainable network.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2025

Most active groups have signed the agreement and we have worked with 8 new groups - some taking over from dormant groups or becoming lead organisations in their geographical areas. Some groups have merged to work across two regions or extended to cover wider areas.

We have also supported 20 Sanctuary Partnership forums. These forums facilitate co-production of policy and practice with local councils and include people with lived experience and organisations supporting people seeking sanctuary. The forums have created local infrastructure enabling greater collaboration and empowerment of people with lived experience.

3. Embed welcome within mainstream statutory and voluntary institutions through streams of sanctuary programmes and awards

Schools of Sanctuary

We now have 1,099 Schools of Sanctuary in the network including 451 awarded. In the last 12 months, 157 awards were completed.

The Schools of Sanctuary programme is actively delivered in 48 areas across the UK by our team of Local Leads. We onboarded 11 new Local Leads this academic year—each requiring training, advice and ongoing support through regular one-to-one meetings.

We continued termly network meetings, monthly newsletter updates and delivered three termly training sessions. We launched a new licence agreement and handbook for Local Leads, and revamped the resource library for easier navigation. We also partnered with a university on research to develop effective approaches to teaching about displacement.

Local Authority Network and Council of Sanctuary Award

We now have 76 local authorities formally in the network and 34 of those have been awarded as a Council of Sanctuary. In the first half of the year we continued to see a significant surge in interest from Local Authorities, with a steady flow of Sanctuary Motions being passed. This was particularly encouraging given the pre-election context (both national and local), which compressed the available window for progressing motions. Despite these constraints, the appetite for engagement remained strong, highlighting the growing recognition across councils of their role in supporting sanctuary and inclusion.

In the second half of the year we experienced a slow down in award applications due to local authorities having to respond to social cohesion issues caused by the Far Right. We therefore focused on deepening and consolidating existing engagement and supporting local authorities with communications due to increased Far Right attacks on the councils in our network and in response to protests in their constituencies. 2025 reflected a shift from expansion to consolidation, ensuring that the network is not only growing, but also maturing in terms of impact, strategic coherence, and alignment with core sanctuary principles.

University of Sanctuary

There are now 52 awarded Universities of Sanctuary (around a third of all UK universities).

In 2025 we launched a new process allowing universities to apply only at the beginning of the academic year, with re-accreditations in the second half. The steering group has been developing a new strategy and updating award criteria. We also launched a survey for universities to help us better understand the award's impact.

In November, responding to need, we ran an event for the university network to address rising hostility. The event brought together campaigners, charities and the university sector to reflect on ensuring campuses are safe and welcoming, and that universities uphold sanctuary principles of inclusion, respect and embracing difference.

College of Sanctuary

There are 30 awarded Colleges of Sanctuary. In 2025 we experienced an ongoing interest and enthusiasm in the College of Sanctuary award and anecdotal feedback indicates that the college application has become a much more rigorous and supportive process. We have revised the college award minimum criteria to ensure they are clear and fit with priorities that we have learnt from the past two-three years of delivering this programme of work and have developed a clear timetabled process in place for the next two academic years to support colleges interested in award and those who are due for award renewal.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2025

Library of Sanctuary/Arts Stream of Sanctuary

The Library of Sanctuary stream has grown significantly - 7 library services were awarded in 2025. We also awarded 18 arts institutions. We held two in-person London arts network meetings and two in-person library network meetings, with representation from 12 London library services.

Other awards

There were 5 Faith Stream of Sanctuary awards made (a total of 35 Faith Awards). In May we launched the Synagogue of Sanctuary programme in partnership with HIAS+JCORE.

We secured funding for the maternity stream and health awards in March 2025 and renewed two Maternity of Sanctuary awards (1 NHS Trust, 1 voluntary sector organisation). We are working closely with 3 new NHS Trusts and 2 voluntary sector organisations expected to submit maternity award applications.

Amplify a positive narrative of sanctuary, raise awareness and shift public narrative through mobilising people to speak up for sanctuary

We delivered Speak Up for Sanctuary training four times in 2025, both online and in-person, in collaboration with Together With Refugees. The course was tailored for specific contexts including local authorities, and has been adapted by partner organisations such as Swansea City of Sanctuary.

In light of a concerted Far Right misinformation attack on the organisation (see reflections below) and heightened hostility in communities, we provided intensive press and messaging support to groups and awarded organisations. We also developed communication resources for our networks to use in responding to misinformation and promoting positive narratives of sanctuary. There were 320 media mentions of 'City of Sanctuary' in 2025.

Reflecting on 2025

The current external context has presented an increasingly challenging environment for our work. Following years of political instability, declining public trust in politics, and the ongoing cost of living crisis, the British far right has become more active and organised than it has been in decades. The far right has become more visible and emboldened, with the racist riots during the summer of 2024 and the surge in anti-migrant protests throughout 2025. Alongside this, City of Sanctuary UK has been the target of a coordinated misinformation campaign, particularly against our Schools of Sanctuary and Council of Sanctuary programmes, with online disinformation and harassment campaigns attempting to undermine our credibility and the integrity of our work.

These attacks have been challenging, particularly because of increasing workloads and the lack of resources to increase capacity. We have been hugely aware of the impact on the well-being of staff, especially those with lived experience of seeking sanctuary and of course the people seeking sanctuary we support. However as a well run organisation, and having faced previous attacks, we have been able to meet these challenges head-on and become an even stronger organisation as a result.

In 2025 we have been coproducing our new five year strategy which will ensure we are best placed to meet the challenges ahead and work towards our new vision - "The UK will be a place of welcome for all - and committed to justice and solidarity for people seeking sanctuary". The new strategy will be launched in early 2026 and reaffirms our commitment to our movement building mission and sets out revised principles and values for our networks that reflect our anti-racist commitments, approaches and principles.

Looking ahead to 2026

We have witnessed first-hand how harmful rhetoric and hate speech are translating into real-world consequences: rising levels of racism, Islamophobia, and anti-Semitism; increasing hostility toward people seeking sanctuary; and greater challenges for organisations working to foster inclusion and compassion. Over the past twenty years, we have built a strong, inclusive, and widespread movement of welcome - locally, regionally, and nationally. Now, at this critical juncture, it is time to harness the collective power of the City of Sanctuary networks to speak up for sanctuary and to defend the principles of compassion and justice that underpin our work.

City of Sanctuary UK

Trustees' report (continued) for the year ended 31 December 2025

Financial review

The net expenditure for the year was £37,870, including net expenditure of £67,717 on unrestricted funds and net income of £29,847 on restricted funds.

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 £167,742.

Approved by the board of trustees on

Signed: (Trustee)

Name:

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 2025, 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

Date:

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 2025

	Notes	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income from:					
Grants and donations	(2)	147,738	255,360	403,098	402,968
Fees, charges and other earned income		56,661	25,000	81,661	39,667
Bank interest		10,488	-	10,488	10,916
Total income		<u>214,887</u>	<u>280,360</u>	<u>495,247</u>	<u>453,551</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	217,976	198,035	416,011	386,854
Recruitment, training and wellbeing		2,021	1,054	3,075	4,603
Payroll and pension administration		2,437	47	2,484	2,506
Travel expenses		6,566	6,178	12,744	12,800
Volunteer expenses		5,069	8,550	13,619	11,130
Rent and room hire		1,248	-	1,248	1,028
Telephone and internet		1,465	350	1,815	1,414
Postage and stationery		369	35	404	1,144
Website, web development and I.T.		9,900	750	10,650	11,268
Insurance		552	-	552	803
Independent examination		1,386	-	1,386	1,386
Meeting and event costs		12,391	8,562	20,953	25,750
Equipment and materials		5,289	605	5,894	1,640
Other administrative costs		3,327	51	3,378	3,061
Direct project delivery costs		14	7,946	7,960	5,000
Trustee travel		1,234	-	1,234	824
Freelance workers and consultants		10,360	18,350	28,710	27,082
Grants payable		1,000	-	1,000	3,000
Total expenditure		<u>282,604</u>	<u>250,513</u>	<u>533,117</u>	<u>501,293</u>
Net income / (expenditure)		<u>(67,717)</u>	<u>29,847</u>	<u>(37,870)</u>	<u>(47,742)</u>
Fund balances brought forward		<u>235,459</u>	<u>53,017</u>	<u>288,476</u>	<u>336,218</u>
Fund balances carried forward	(4)	<u>167,742</u>	<u>82,864</u>	<u>250,606</u>	<u>288,476</u>

All incoming resources and resources expended derive from continuing activities.

City of Sanctuary UK
Balance sheet
as at 31 December 2025

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments (5)	7,634	-	7,634	9,567
Cash at bank and in hand (6)	258,573	82,864	341,437	350,692
Total current assets	<u>266,207</u>	<u>82,864</u>	<u>349,071</u>	<u>360,259</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals (7)	52,843	-	52,843	41,466
Total current liabilities	<u>52,843</u>	<u>-</u>	<u>52,843</u>	<u>41,466</u>
Net current assets / (liabilities)	<u>213,364</u>	<u>82,864</u>	<u>296,228</u>	<u>318,793</u>
Total assets less current liabilities	<u>213,364</u>	<u>82,864</u>	<u>296,228</u>	<u>318,793</u>
Creditors: amounts falling due after one year (8)	<u>45,622</u>	<u>-</u>	<u>45,622</u>	<u>30,317</u>
Net assets	<u>167,742</u>	<u>82,864</u>	<u>250,606</u>	<u>288,476</u>
Funds				
Unrestricted funds	167,742	-	167,742	235,459
Restricted funds	-	82,864	82,864	53,017
Total funds	<u>167,742</u>	<u>82,864</u>	<u>250,606</u>	<u>288,476</u>

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

City of Sanctuary UK

Notes to the accounts

for the year ended 31 December 2025

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 2025

2 Grants and donations	2025	2025	2025	2024
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
AB Charitable Trust	30,000	-	30,000	34,000
British Red Cross	-	6,226	6,226	-
Evan Cornish Foundation	-	5,000	5,000	-
Gale Charitable Trust	2,000	-	2,000	2,000
J Leon Philanthropy Council	20,000	-	20,000	-
Lloyds Bank Foundation	-	48,100	48,100	48,300
Network for Social Change	-	20,000	20,000	-
Paul Hamlyn Foundation	-	50,000	50,000	55,000
Sisters of St Joseph	-	10,000	10,000	5,000
Society of the Holy Child Jesus	-	10,000	10,000	-
The City Bridge Foundation	-	72,175	72,175	53,139
The Esmee Fairbairn Foundation	50,000	15,000	65,000	62,000
Waterloo Foundation	-	15,000	15,000	-
Church in Wales	-	-	-	7,000
Rayne Foundation	-	-	-	10,000
This Day Foundation	-	-	-	50,000
Other donations	45,738	3,859	49,597	76,529
	<u>147,738</u>	<u>255,360</u>	<u>403,098</u>	<u>402,968</u>

3 Staff costs and numbers	2025	2024
	£	£
Gross salaries	365,082	342,541
Social security costs	43,175	31,890
Employment allowance	(10,500)	(5,000)
Pensions	18,254	17,423
	<u>416,011</u>	<u>386,854</u>

The average number of employees during the year was 12, being an average of 9.9 full time equivalent (2024: 12.2, 9.7 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2025	2024
	£	£
Costs of the scheme to the charity for the year	18,254	17,423
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 2025

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Church of Sanctuary	379	-	234	-	145
City Bridge Trust	7,407	72,175	67,263	-	12,319
Church in Wales	10,580	-	3,254	-	7,326
Esmee Fairbairn	-	9,000	2,220	-	6,780
Esmee Fairbairn	-	6,000	3,704	-	2,296
Evan Cornish	-	5,000	1,500	-	3,500
Lloyds Bank Foundation	479	48,100	48,579	-	-
Network for Social Change	-	20,000	7,966	-	12,034
Network for Social Change	508	-	508	-	-
Paul Hamlyn Foundation	23,664	50,000	50,000	-	23,664
Rayne Foundation	10,000	-	10,000	-	-
Sisters of St Joseph	-	10,000	5,000	-	5,000
Society of the Holy Child Jesus	-	10,000	3,000	-	7,000
Duolingo	-	3,859	3,859	-	-
University of Sheffield	-	25,000	23,000	-	2,000
British Red Cross	-	6,226	5,426	-	800
Waterloo Foundation	-	15,000	15,000	-	-
	<u>53,017</u>	<u>280,360</u>	<u>250,513</u>	<u>-</u>	<u>82,864</u>

Fund name	Purpose of restriction
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	Towards crisis capacity building support.
Esmee Fairbairn	For staff and team wellbeing activities.
Evan Cornish	Funding towards regional coordination in England.
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.
Network for Social Change	Funding for Maternity Stream of Sanctuary and Health Awards.
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.
Rayne Foundation	Grant towards the cost of the Sanctuary Ambassador co-ordinator.
Sisters of St Joseph	Towards the Schools of Sanctuary programme.
Society of the Holy Child Jesus	Towards the Schools of Sanctuary programme.
Duolingo	Towards the universities of Sanctuary programme.
University of Sheffield	Towards a secondment of a member of staff to the 'Access Welcome - Protection' project.
British Red Cross	To run a Sanctuary in Politics course in Wales.
Waterloo Foundation	Towards the salary of the Wales Coordinator specifically to support the Schools of Sanctuary work in Wales.

5 Debtors and prepayments	2025	2024
	£	£
Debtors	5,386	2,200
Prepayments	182	4,600
Accrued income	<u>2,066</u>	<u>2,767</u>
	<u>7,634</u>	<u>9,567</u>

City of Sanctuary UK
Notes to the accounts continued
for the year ended 31 December 2025

6 Cash at bank and in hand	2025	2024
	£	£
Cash at bank	336,376	350,388
Cash in hand	5,061	304
	<u>341,437</u>	<u>350,692</u>

7 Creditors and accruals	2025	2024
	£	£
Creditors	1,271	7,453
Accruals	1,386	1,386
Deferred income (see note below for analysis)	50,186	32,627
	<u>52,843</u>	<u>41,466</u>

8 Creditors: amounts falling due after one year	2025	2024
	£	£
Deferred income (see note below for analysis)	45,622	30,317
	<u>45,622</u>	<u>30,317</u>

Deferred income	Deferred to next year	Released from last year
	£	£
Income from Universities	60,124	31,041
Colleges fees	5,008	6,005
Local Authority fees	30,076	25,898
	<u>95,208</u>	<u>62,944</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 4 trustees were paid a total of £146 in respect of travel (previous year: 8 trustees and £824).

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 £50,343 (previous year: £47,175).

Other related party transactions

During the year, three trustees received vouchers after participation in award assessments, totalling £825 (previous year £175).

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 2025

	2025 Unrestricted funds £	2024 Unrestricted funds £	2025 Restricted funds £	2024 Restricted funds £	2025 Total funds £	2024 Total funds £
Income						
Grants and donations	147,738	222,879	255,360	180,089	403,098	402,968
Fees, charges and other earned income	56,661	39,667	25,000	-	81,661	39,667
Bank interest	10,488	10,916	-	-	10,488	10,916
Total income	214,887	273,462	280,360	180,089	495,247	453,551
Expenditure						
Salaries, NIC and pensions	217,976	180,175	198,035	206,679	416,011	386,854
Recruitment, training and wellbeing	2,021	1,672	1,054	2,931	3,075	4,603
Payroll and pension administration	2,437	2,360	47	146	2,484	2,506
Travel expenses	6,566	4,964	6,178	7,836	12,744	12,800
Volunteer expenses	5,069	1,577	8,550	9,553	13,619	11,130
Rent and room hire	1,248	1,028	-	-	1,248	1,028
Telephone and internet	1,465	943	350	471	1,815	1,414
Postage and stationery	369	701	35	443	404	1,144
Website, web development and I.T.	9,900	9,708	750	1,560	10,650	11,268
Insurance	552	803	-	-	552	803
Independent examination	1,386	1,386	-	-	1,386	1,386
Meeting and event costs	12,391	7,381	8,562	18,369	20,953	25,750
Equipment and materials	5,289	1,002	605	638	5,894	1,640
Other administrative costs	3,327	2,589	51	472	3,378	3,061
Direct project delivery costs	14	-	7,946	5,000	7,960	5,000
Trustee travel	1,234	824	-	-	1,234	824
Freelance workers and consultants	10,360	23,243	18,350	3,839	28,710	27,082
Grants payable	1,000	3,000	-	-	1,000	3,000
Total expenditure	282,604	243,356	250,513	257,937	533,117	501,293
Net income / (expenditure)	(67,717)	30,106	29,847	(77,848)	(37,870)	(47,742)
Fund balances brought forward	235,459	205,353	53,017	130,865	288,476	336,218
Fund balances carried forward	167,742	235,459	82,864	53,017	250,606	288,476