

CHARITY REGISTRATION NUMBER: 1099536

Celebrating Sanctuary
Unaudited Financial Statements
31 March 2024

Celebrating Sanctuary

Financial Statements

Period from 1 January 2023 to 31 March 2024

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Celebrating Sanctuary

Trustees' Annual Report

Period from 1 January 2023 to 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2024.

Reference and administrative details

Registered charity name Celebrating Sanctuary

Charity registration number 1099536

Principal office 79 Witherford Way, Birmingham, B29 4AN

The trustees

Mr N Holt (Deceased 24 June 2024)

Mrs S Bateman

Ms S Hall

Ms R Latif-Chair

Dr A Kessedjian (Appointed 3 March 2023)

Independent examiner

David Seeley FCA
Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

Structure, governance and management

The charity is unincorporated and was established in September 2003. There are currently 5 trustees. The composition of the board during the reporting period is shown above. Mr N Holt passed away after the end of the period.

Financial Reporting Period

After discussion at several Board meetings, the Board made a decision to change our financial year, bringing it in line with the UK financial year, used by other organisations and funders. As a result this report and associated accounts cover a 15 month period from 1 January 2023 - 31 March 2024. The comparative figures are in respect of the 12 months end 31 December 2022.

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

Objectives and activities

The primary objectives of the charity as laid out in its constitution are:

- The advancement of education
- The benefit of the community in the promotion of racial harmony between residents in the West Midlands and refugees living in the West Midlands area; in particular, but not exclusively by
 - Facilitating cultural events
 - By encouraging and supporting the celebration of human rights, in particular a person's right to seek sanctuary from persecution.

In practice Celebrating Sanctuary is a diverse music and arts organisation with a mission to support, develop and celebrate refugee and migrant artists, and to engage through community projects with refugees and asylum seekers. Formed in 2002, we have developed 3 strands of work, including:

- World Music Events and Refugee Week Festival, showcasing refugee and migrant artists
- Artist Development with refugee and migrant artists
- Community Engagement with refugees and asylum seekers.

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

Achievements and performance

Programme Details

We ran a varied and diverse series of events and projects through 2023 -24, including:

- ACE funded "Evolving Traditions" programme starting in May 2023
- Completion of "20 Years of CSB" & "We Are Birmingham 2022" (January - March 2023)

We Are Birmingham Bitesize - Parts 1 & 2(January)

2 digital events as an online finale to our NLHF funded programme

- **Part 1:** The History of CSB short film - Spoken Word by Ahmed Magare (Somalia)
- **Part 2:** Artist commission "Birmingham Passage" by Germa Adan and Xhosa Cole - funded by the Feeney Trust (recorded at Symphony Hall)

Bitesize Digital Series: "Bitesize Bestbits" - compilation from 2022

Partnership events 2023-24:

We have been very successful with our partnership programme, increasing activity with existing and new partners, reaching new audiences. Including: Lunchtime Concerts with B:Music, events at B:Eats Cafe; Ikon Migrant Festival, Refugee Week, Compton Verney, and new partnerships such as Aston University, Birmingham University and OPUS for the Birmingham Festival.

B:Music - Lunchtime Concerts at Symphony Hall (January 2023 - March 2024):

Seikou Susso (Gambia), Karolina Wegrzyn (Poland), Kadialy Kouyate (Senegal), Yijia (China), Sefo Kanuteh (Gambia), Ngawand Lodup (Tibet), Los Musicos (Colombia / Mexico), Didier Kisala (DR Congo), Faith Ristic & Pouya Mahmoodi (Serbia / Iran), Suntou Susso (Gambia), Rihab Azar (Syria), Namvula (Zambia) / Babak Aria (Iran), Nifeco Costa Trio (Guinea Bissau), Muntu Valdo (Cameroon), Millicent Chapanda & Henri Gaobi (Zimbabwe / Ivory Coast)

Birmingham Festival (Centenary Sq) Muha (Ukraine / Latvia) - TwoManTing (Sierra Leone / UK)

Ikon Migrant Festival - Yijia (China), Tala Tarang - Mendi Singh & Eleanor Turner (India / UK)

Muzikstan Festival (Partnership)- Old Print Works - Nifeco Costa

Compton Verney

- **Making Movement Project (June) - Drumming - Steve Clare**
- **Wassailing Project with Lunatraktors- (December) - 2 days artists workshops to devise a new ritual for waking trees up in winter - processions with the public. (Emerging Artists - Karolina Wegrzyn, Babak Aria, Toni Jones, John Stachula) - Drumming - Steve Clare**

Refugee Week Festival 2023 - 17th - 24th June

We expanded the week long festival to include a range of events and new partnerships.

Refugee Week Takeover at Mac - partnership with Mac

- **Outdoor Arena-Presentations and performances** - refugees and community groups, alongside performances from: TwoManTing (Sierra Leone / UK), Karolina Wegrzyn & Banda (Poland / UK), Suntou Susso

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

(Gambia) - Information Stalls and Workshops

- **Hexagon Theatre**-short films, spoken word, presentations and book reading

Refugee Week at Symphony Hall - partnership with B:Music

- School event - workshops & performances from: Charles Kouasou (Cameroon), Millicent Chapanda, Zirak Hamad (Kurdistan), Didier Kisala, Jane Thakoordin

Live at B:Eats for Refugee Week - with: Zirak Hamad, Millicent Chapanda

Free Jazz Friday-Niwel Tsumbu, Didier Kisala & Steve Tromans (DR Congo / UK)

Refugee Week Takeover at Symphony Hall

- Yoga with Live Music-Julie Baker, with Millicent Chapanda & Mendi Singh
- Performances from: Melisa Y?ld?r?m & Swarupa Ananth (Anatolia / India), Nifeco Costa & Babock Djazz (Guinea Bissau), Krar Collective (Ethiopia)

Birmingham City Council - Refugee Week Event-Centenary Square (partnership with BCC)

CSB Main Event Programme

- **Summer Series at Mac**-Son Yambu (Cuba), Julia Kozakova (Slovakia)/ support Karolina Wegrzyn & Banda (Poland / UK), Simo Lagnawi (Morocco)

Night Tales at Mac - Hexagon Theatre-Kadialy Kouyate (Senegal)- (Looking For You - short film), Yijia (China) - (Short films by Patrice Naiambana & Eddy Aigbe)

Community Engagement

We have created many opportunities to engage with refugees, asylum seekers and migrant communities, through arts and music.

Birmingham Refugee Week Network

We held meetings with the network, which involves people from Arts & Culture, Faith & Community and Refugee Support sectors to plan Refugee Week activities and increase access for refugees and asylum seekers throughout the year.

Refugee Week Festival 2023- A platform for refugees to share their music, arts and stories. Opportunities for refugee groups and emerging artists to perform alongside professional artists.

BCC Refugee Week Community Project - Sharing Compassion

We supported refugee and community groups working in partnership to run events for Refugee Week. We supported 9 events involving around 800 people. Each partnership had support from CSB in their planning, delivery and evaluation. We worked with:

Travellers Tree-(with asylum seekers from hotels)

Birmingham Progressive Synagogue- Migrant Help (asylum seekers from hotels)

BIRCH Network - Centrala, In Her Shoes, Shelanu - Exhibition of photos taken by asylum seekers

North Birmingham 4 Ukraine (NB4U) - British Hosts and Ukrainian guests

Czech & Slovak Club - 3 x community groups:

- **SAKTA** - latviešu kopiena- Latvian Community

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

- R.U.D.A - Români Uniti Din Anglia- Romanian Community
- Breza - Folk dancing group - Birmingham- Czech and Slovak Community
- Inclusive Gathering** - Journey LGBTQ+ Asylum Seekers group
- Erdington "Evening of Creativity"** - A Refugee Week takeover of the regular event at Oikos Cafe
- In Her Shoes** - Welsh House Farm Women's Diaspora group
- Muslim Association of Britain**-Tarabut charity-(Refugees from Arab background)

We also provided activities and performances at additional events through RW and the Summer:

- World Refugee Day at The Exchange - Millicent Chapanda performance
- KHARNival - Kings Heath Action for Refugees event - Germa Adan performance
- Cloud Cuckoo Land - refugee families event - art workshops

Education & Youth

- We have established a partnership with Aston University to host a PhD placement in 2025
- Pilot Schools event for Refugee Week at Symphony Hall
- Global Music Youth Ensemble, in partnership with Sonia Sabri Company

Artist Development

We have supported a number of artists at varying stages of their development, in different ways:

- Karolina Wegrzyn-to develop a larger ensemble and work with new musicians.
- Babak Aria-support for newly arrived Iranian musician and performance opportunity.
- Zirak Hamad (Muzikstan support) advice, networks, artist contacts, support with the festival, also performance & presentation opportunities for Zirak as an artist.
 - One to one meetings to discuss future projects and development needs: Jethro Mogratana, Nifeco Costa, Didier Kissala - Congolese Independence day event and ongoing support

Emerging Artists Development & Opportunities

Mentoring, shadowing, work on new projects, opportunities to perform:

- Aoife Campbell-Thakoordin, Sophia Moffa, Charles Kouassou, Kate Rafiq, Asim The Poet
- Compton Verney Wassailing Project - 5 emerging artists: Karolina Wegrzyn, Babak Aria, Toni Jones, Jan Stachula, Stefan Stefanov.
- Spoken word from Writers Without Borders: a Birmingham-based group from different cultural backgrounds, some recently arrived in the UK. Involving new and emerging writers.
- Czech & Slovak artists to perform at different events, increasing their profile and networks.

Artist Commissions

Commissioned screenings of short films by refugee and migrant artists as part of our Refugee Week programme and Night Tales series.

- Africa is you - The Somali-Dutch Community in Birmingham, UK" -Ahmed Magare
- Diary of a Prodigal Father" - written, directed and featuring Patrice Naiambana (Sierra Leone). RW theme "We Cannot Walk Alone"
- Collective Power" - Commissioned Artwork by Eddy Aigbe (Nigeria) - RW theme "We Cannot Walk Alone"
- "Looking for You" - A short film by Anna Nguyen (Vietnam) & Kristine Landon Smith, Staring Toyen Do, Molly Harris, Jan Le, Anna Nguyen. Produced by Tuyet Van Huynh.
- "Recording of Artist commission "Birmingham Passage" by Germa Adan and Xhosa Cole - funded by the Feeney Trust

New Collaborations and creative partnerships

We encouraged and supported artists to develop new artistic collaborations and experience new creative partnerships, including:

- "Yoga with Live Music - Julie Baker Yoga, with Millicent Chapanda & Mendi Singh
- "Melisa Yldirim & visiting artist Swarupa Ananth (Anatolia / India)
- "Visiting artist Niwel Tsumbu with Didier Kisala & Steve Tromans
- "Karolina Wegrzyn with musicians: Ann Jones, Mike Bethel, Stephen Plummer, and Polish

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

drummer Tymek Jozwiak.

- "Faith Ristic & Pouya Mahmoodi (Serbia/UK & Iran) at Symphony Hall LTC

Marketing & Comms

We increased our marketing and comms, and tried some different approaches, such as:

- 2 ads with editorial write up in "I Choose Birmingham", for RW & Summer Series, helping us reach a younger, slightly broader audience at these events.
- Co-promotion: "Festival Ye Mboka", African music event; Ikon & B:Music channels, Mac channels, exit flyering at events and display on screens in foyer
- We also launched our "Brand Refresh" over the summer with a new look and logo. This was a process of consultation and development of ideas over the last 2 years.

Statistics

- 183 artists have featured in our programme, of who 139 were refugee or migrant artists (92 local) and development opportunities for 32 artists (20 emerging)
- We have engaged with approximately 1360 participants through projects and events, of who about 1000 were refugees, asylum seekers and migrants, also performances by 10 asylum seekers.
- We reached live audiences of around 6000, which were a bit lower than anticipated due to ticketed events.

Through online content: marketing, artists work, brand building and raising profile, we have reached:

- Facebook - 2813 followers
- Reach - 66.4K
- Instagram - 1024 followers
- Reach - 22.9K
- Youtube - 363 subscribers (93 new)
- Views - 9.5K - 436.4 hours watched

Challenges and Opportunities

We were able to run a very successful programme, with a few changes to our original plans, some as a result of new or increased partnerships which have created more events, and some as a result of changes in our planned funding.

Challenges for us for have been:

Due to funding, the lead in time for Refugee Week was very tight, plus we had an additional project to set up at very short notice. Because we had provisionally planned most events in the festival we were able to run this smoothly. But the new project and partnership events created additional last minute work. Also the number of events between June - August 23 put us under a lot of pressure. This also had an effect on our marketing with reduced time for planning and executing campaigns. However we worked hard to get things out in time.

2023-24 has been a very challenging time with regards to securing additional funds. We applied for a number of grants, some of which were for new areas funding, which were unsuccessful. However, we were able to secure grants from:

- Harry Payne Foundation - £1,000 towards core costs
- Birmingham City Council Migration Team - Refugee Week Project Grant - £15000
- Foyle Foundation - £20,000 towards core costs - awarded December 2023

Earned Income

We have had consistently good audiences for our events at Symphony Hall, Ikon, Compton Verney and through Refugee Week, and reached a lot of new people through our promotion and partnerships. However, we had a poor return on some of our ticketed events at Mac meaning that our earned income was lower than anticipated. Although numbers were low we did still see some new audience members and new sign ups to our mailing list. We ran a survey with our mailing list to explore possible reasons, some of which included timing, location and cost. Our final event at Moseley Hive was very

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

well attended, for which we charged £5 on the door.

These combined factors left us with a lot of uncertainty regarding our budget for this programme and as a result we had to postpone and reduce some aspects of the programme and at times reduce workers' hours and marketing.

Donations and Memberships

In response to some of these issues we began to look at ways to push our "donations" further and decided to introduce a new membership scheme later in the year.

Organisational Development

We have developed new skills which benefit CSB in delivery, production and presentation. Our NLHF project encouraged us to think differently, and as a result we have established a better system for documenting our work. We have also developed skills in running multi media aspects of events, and developing the presentation of online events.

Through working with Marketing Consultant Vicky Hargreaves we've developed more understanding of our promotional needs and content, and have seen the benefits of this. We have also improved our branding by giving different event series' their own identity.

With more partnerships and different kinds of delivery, we've had to develop our programming and look for a wider range of artists. We developed links with promoters outside of Birmingham and SOAS in London for broader artist recommendations.

Artist Development

We supported refugee and migrant artists in a number of ways:

- We created new opportunities and platforms for artists to share their work and get wider appreciation.
- Through projects and partnerships we created opportunities to: collaborate, work in different ways, develop their skills and practice.
- We have supported emerging artists and facilitators early in their careers through mentoring and opportunities to shadow and support sessions.
- Through one to one sessions with artists, we have supported aspects of their development, such as: promotion, collaboration, help with fundraising their own projects, helping to identify their needs and respond to their ideas

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

Achievements and performance *(continued)*

Achievements and Outcomes

Artists & Events

We delivered 39 events, many of which were high profile partnership events at prestigious venues. We increased and developed partnerships and locations for our work. Our main focus is music but this programme saw different types of delivery, including: Exhibitions, interactive photography, explorative art, research and developing an archive.

We created approximately 300 artist opportunities, of which 155 went to refugee and migrant artists. We worked with 175 different artists, of which 133 were BME and 86 were refugee or migrant artists.

- National artists - 68 / International artists - 15 / Artists new to us - 87
- Performances by approximately 20 asylum seekers at Refugee Week events

Audiences & Participants

Throughout the programme we involved a wide range of people from different cultural backgrounds and ages, as artists, participants and audiences. We had a diverse representation at live events, and increased attendance by refugees and asylum seekers.

- We estimate our live audiences to be approximately 9250, with around 1250 being refugee or migrant audiences.
- We engaged around 1000 participants in creative and cultural activities, of which around 70% were refugees and asylum seekers.

Online Audiences and Engagement

Throughout the year we streamed 8 main events and shared numerous mini clips across our platforms, which included, short clips from live events and digital commissions. We also created digital content, a digital archive and online gallery.

Social Media

Facebook is still our main platform, but we increased engagement on Instagram and Youtube with more content. We estimate our content reach to be around 175,000.

Financial review

Total income during the year was £165,942 (31 December 2022: £177,755). A more detailed analysis, including key funders, is shown in the accounts. Of the income £56,552 was unrestricted and £109,390 restricted.

Total expenditure was £148,270 (31 December 2022: £176,553). Of the expenditure £71,808 was unrestricted and £76,462 was restricted.

The net result was a deficit for the period on unrestricted funds of £15,256 leaving a deficit on of reserves carried forward to 2025 of £3,805.

The net result on restricted funds was a surplus for the period of £32,928, which included all of the restricted reserves brought forward from 2022. The restricted reserves carried forward to 2025 were £34,558. These all relate to an Arts Council England grant and have since been expended on the appropriate project.

The charity does not have a reserves policy in place as it is heavily dependent on annual grants received. Underlying expenditure that is not related to grant funded or income generating activities is low and therefore the trustees consider a reserves policy is not necessary at this time.

Celebrating Sanctuary

Trustees' Annual Report *(continued)*

Period from 1 January 2023 to 31 March 2024

Financial review *(continued)*

The charity received financial support over the year-end from one of the trustees, Sandra Hall. She made interest-free loans totalling £7,000 of which £3,000 was repaid before the year-end and £4,000 was repaid on 15 April 2024.

Subsequent to the year-end the charity received additional grants from both Arts Council England (ACE) and The Postcode Lottery. ACE monies were in accordance with an existing grant agreement.

The trustees' annual report was approved on 7 November 2024 and signed on behalf of the board of trustees by:



**Ms R Latif-Chair
Trustee**

Celebrating Sanctuary

Independent Examiner's Report to the Trustees of Celebrating Sanctuary

Period from 1 January 2023 to 31 March 2024

I report to the trustees on my examination of the financial statements of Celebrating Sanctuary ('the charity') for the period ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.



David Seeley FCA
Independent Examiner

Accuo Accounting Limited
Chartered Accountants
Alvechurch
Birmingham
B48 7JX

10/11/2024

Celebrating Sanctuary

Statement of Financial Activities

Period from 1 January 2023 to 31 March 2024

| | | Period from 1 Jan 23 to 31 Mar 24 | | | Year to 31 Dec 22 |
|---|------|-----------------------------------|--------------------------|------------------|----------------------|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | Total funds £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 34,262 | 109,390 | 143,652 | 153,095 |
| Other trading activities | 5 | 22,290 | — | 22,290 | 24,660 |
| Total income | | <u>56,552</u> | <u>109,390</u> | <u>165,942</u> | <u>177,755</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 6,7 | 71,808 | 76,462 | 148,270 | 176,553 |
| Total expenditure | | <u>71,808</u> | <u>76,462</u> | <u>148,270</u> | <u>176,553</u> |
| Net income and net movement in funds | | <u>(15,256)</u> | <u>32,928</u> | <u>17,672</u> | <u>1,202</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 11,451 | 1,630 | 13,081 | 11,879 |
| Total funds carried forward | | <u>(3,805)</u> | <u>34,558</u> | <u>30,753</u> | <u>13,081</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 19 form part of these financial statements.

Celebrating Sanctuary

Statement of Financial Position

31 March 2024

| | Note | 31 Mar 24 £ | 31 Dec 22 £ |
|---|------|----------------|----------------|
| Current assets | | | |
| Debtors | 12 | 39,480 | 1,955 |
| Cash at bank and in hand | | 1,705 | 12,579 |
| | | <u>41,185</u> | <u>14,534</u> |
| Creditors: amounts falling due within one year | 13 | 10,432 | 1,453 |
| Net current assets | | <u>30,753</u> | <u>13,081</u> |
| Total assets less current liabilities | | <u>30,753</u> | <u>13,081</u> |
| Net assets | | <u>30,753</u> | <u>13,081</u> |
| Funds of the charity | | | |
| Restricted funds | | 34,558 | 1,630 |
| Unrestricted funds | | (3,805) | 11,451 |
| Total charity funds | 14 | <u>30,753</u> | <u>13,081</u> |

These financial statements were approved by the board of trustees and authorised for issue on 7 November 2024 and are signed on behalf of the board by:



Ms R Latif-Chair
Trustee

The notes on pages 13 to 19 form part of these financial statements.

Celebrating Sanctuary

Notes to the Financial Statements

Period from 1 January 2023 to 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 79 Witherford Way, Birmingham, B29 4AN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102 by reason of being small. As such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- No cash flow statement has been presented for the company.
- Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions or other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Celebrating Sanctuary

Notes to the Financial Statements *(continued)*

Period from 1 January 2023 to 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. There are currently no designated funds. Restricted income funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT as this cannot be recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, and non-charitable trading activities.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-----------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 1,738 | — | 1,738 |

Celebrating Sanctuary

Notes to the Financial Statements *(continued)*

Period from 1 January 2023 to 31 March 2024

4. Donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---|----------------------------|--------------------------|--------------------------|
| Grants | | | |
| Arts Council | 9,024 | 88,830 | 97,854 |
| John Feeney Trust | 2,500 | — | 2,500 |
| Go Digital | — | — | — |
| GAP Arts | — | — | — |
| Birmingham City Council-Refugee Week Fund | — | 15,000 | 15,000 |
| National Lottery Heritage Fund | — | 5,560 | 5,560 |
| Saintbury Trust | — | — | — |
| Foyle Foundation | 20,000 | — | 20,000 |
| Harry Payne Foundation-Heart of England Community Foundation | 1,000 | — | 1,000 |
| | <u>34,262</u> | <u>109,390</u> | <u>143,652</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | — | — | — |
| Grants | | | |
| Arts Council | 91,055 | — | 91,055 |
| John Feeney Trust | 2,500 | — | 2,500 |
| Go Digital | — | 6,000 | 6,000 |
| GAP Arts | 1,500 | — | 1,500 |
| Birmingham City Council-Refugee Week Fund | — | — | — |
| National Lottery Heritage Fund | — | 50,040 | 50,040 |
| Saintbury Trust | 2,000 | — | 2,000 |
| Foyle Foundation | — | — | — |
| Harry Payne Foundation-Heart of England Community Foundation | — | — | — |
| | <u>97,055</u> | <u>56,040</u> | <u>153,095</u> |

5. Other trading activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Partnership income | <u>22,290</u> | <u>22,290</u> | <u>24,660</u> | <u>24,660</u> |

Celebrating Sanctuary

Notes to the Financial Statements *(continued)*

Period from 1 January 2023 to 31 March 2024

6. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Musical Activities and Performances | 71,808 | 74,952 | 146,760 |
| Support costs | — | 1,510 | 1,510 |
| | <u>71,808</u> | <u>76,462</u> | <u>148,270</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|-------------------------------------|----------------------------|--------------------------|--------------------------|
| Musical Activities and Performances | 103,822 | 71,291 | 175,113 |
| Support costs | — | 1,440 | 1,440 |
| | <u>103,822</u> | <u>72,731</u> | <u>176,553</u> |

7. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2024 £ | Total fund 2022 £ |
|-------------------------------------|---|-----------------------|--------------------------|-------------------------|
| Musical Activities and Performances | 146,760 | — | 146,760 | 175,113 |
| Governance costs | — | 1,510 | 1,510 | 1,440 |
| | <u>146,760</u> | <u>1,510</u> | <u>148,270</u> | <u>176,553</u> |

8. Analysis of support costs

| | Musical activities and performances £ | Total 2024 £ | Total 2022 £ |
|------------------|--|-----------------|-----------------|
| Governance costs | <u>1,510</u> | <u>1,510</u> | <u>1,440</u> |

9. Independent examination fees

| | Period from 1 Jan 23 to 31 Mar 24 £ | Year to 31 Dec 22 £ |
|---|--|---------------------------|
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | 600 | 540 |
| Other assurance services | 360 | 360 |
| Other financial services | 550 | 540 |
| | <u>1,510</u> | <u>1,440</u> |

Celebrating Sanctuary

Notes to the Financial Statements *(continued)*

Period from 1 January 2023 to 31 March 2024

10. Staff costs

There are currently no members of staff engaged under employment contracts (2022: nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees.
- no trustee expenses have been incurred

12. Debtors

| | 31 Mar 24 | 31 Dec 22 |
|---------------|-----------|-----------|
| | £ | £ |
| Trade debtors | 39,480 | 1,955 |

13. Creditors: amounts falling due within one year

| | 31 Mar 24 | 31 Dec 22 |
|------------------------------|---------------|--------------|
| | £ | £ |
| Accruals and deferred income | 6,432 | 1,440 |
| Director loan accounts | 4,000 | — |
| Other creditors | — | 13 |
| | <u>10,432</u> | <u>1,453</u> |

14. Analysis of charitable funds

Unrestricted funds

| | At 1 January 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|---------------|----------------------|---------------|-----------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| General funds | <u>11,451</u> | <u>56,552</u> | <u>(71,808)</u> | <u>—</u> | <u>(3,805)</u> |

| | At 1 January 2022 | Income | Expenditure | Transfers | At 31 December 2022 |
|---------------|----------------------|----------------|------------------|----------------|---------------------------|
| | £ | £ | £ | £ | £ |
| General funds | <u>2,403</u> | <u>121,715</u> | <u>(103,822)</u> | <u>(8,845)</u> | <u>11,451</u> |

Celebrating Sanctuary

Notes to the Financial Statements *(continued)*

Period from 1 January 2023 to 31 March 2024

14. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 January 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|----------------------|----------------------|----------------|-----------------|-----------|---------------------|
| | £ | £ | £ | £ | £ |
| Go Digital | 1,300 | – | (1,300) | – | – |
| Birmingham City | | | | | |
| Council-Refugee Week | – | 15,000 | (15,000) | – | – |
| Awards 4 All | 330 | – | (330) | – | – |
| Arts Council England | – | 88,830 | (54,272) | – | 34,558 |
| National Lottery | | | | | |
| Heritage Fund | – | 5,560 | (5,560) | – | – |
| | <u>1,630</u> | <u>109,390</u> | <u>(76,462)</u> | <u>–</u> | <u>34,558</u> |

| | At 1 January 2022 | Income | Expenditure | Transfers | At 31 December 2022 |
|----------------------|----------------------|---------------|-----------------|--------------|---------------------------|
| | £ | £ | £ | £ | £ |
| Go Digital | – | 6,000 | (13,492) | 8,792 | 1,300 |
| Birmingham City | | | | | |
| Council-Refugee Week | 2,056 | – | (2,056) | – | – |
| Awards 4 All | 7,420 | – | (7,090) | – | 330 |
| Arts Council England | – | – | – | – | – |
| National Lottery | | | | | |
| Heritage Fund | – | 50,040 | (50,093) | 53 | – |
| | <u>9,476</u> | <u>56,040</u> | <u>(72,731)</u> | <u>8,845</u> | <u>1,630</u> |

15. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|----------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Current assets | 1,705 | 39,480 | 41,185 |
| Creditors less than 1 year | (5,510) | (4,922) | (10,432) |
| Net assets | <u>(3,805)</u> | <u>34,558</u> | <u>30,753</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2022 |
|----------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Current assets | 12,904 | 1,630 | 14,534 |
| Creditors less than 1 year | (1,453) | – | (1,453) |
| Net assets | <u>11,451</u> | <u>1,630</u> | <u>13,081</u> |

Celebrating Sanctuary

Notes to the Financial Statements *(continued)*

Period from 1 January 2023 to 31 March 2024

16. Related parties

During the year the charity received donations from its trustees totalling £197.

As mentioned in the trustees' report one of the trustees, Sandra Hall made interest-free loans totalling £7,000. £3,000 was repaid before the year-end and the remaining £4,000 was repaid on 15 April 2024.

No trustees received payments for services or expenses in either of the current or previous periods.