

THE SANCTUARY OF HEALING TRUST

England & Wales · Charity number 1119961

Details

Other names THE SANCTUARY OF HEALING

Status Registered

Legal form Other

Registered 2007-07-05

Register [View on the Charity Commission register](#)

Contact

Address Dewhurst Road
Langho
Blackburn
BB6 8AF

Phone 01254246940

Email info@thesanctuaryofhealing.co.uk

Website www.thesanctuaryofhealing.co.uk

Activities

Objects: A) THE RELIEF OF SICKNESS AND THE PRESERVATION OF GOOD HEALTH THROUGH THE MEANS OF PSYCHOTHERAPY, ACUPUNCTURE, MASSAGE TECHNIQUES AND YOGA.B) TO ADVANCE THE EDUCATION OF THE PUBLIC THROUGH THE CARRYING OUT OF RESEARCH INTO THE BENEFITS OF COMPLIMENTARY THERAPIES IN THE RELIEF OF SICKNESS AND THE DISSEMINATION OF THE USEFUL RESULTS THEREOF.

Activities: Holistic Health Care, Exercise Programmes, Organic Cafe, Workshops,

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** LANCASHIRE
- Australia
- Canada
- Netherlands
- Spain
- United States
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£318,850	£305,422	-	-
2024-07-31	£277,411	£219,023	-	-
2023-07-31	£147,663	£181,779	-	-
2022-07-31	£148,027	£124,473	-	-
2021-07-31	£211,232	£193,972	-	-

Trustees

Name	Role	Appointed
Susan Barsby	Chair	2015-06-01
Antony Clarkson		
Charlotte Hopkinson		2019-09-16
Christopher Grimsley		2019-09-16
Lissa Nicola Pickles		2019-09-16
MR M BRAY		
Paul Rosson		2025-10-23

THE SANCTUARY OF HEALING TRUST

England & Wales - Charity number 1119961

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025
FOR
THE SANCTUARY OF HEALING TRUST**

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

THE SANCTUARY OF HEALING TRUST

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FOR THE YEAR ENDED 31ST JULY 2025**

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THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2025

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31st July 2025.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119961

Registered office

The Sanctuary of Healing
Dewhurst Road
Langho
Blackburn
Lancashire
BB6 8AF

Trustees and key management

S Barsby
C Hopkinson
M Bray
A Clarkson
C Grimsley
L N Pickles

Role

Chairperson
Secretary

Independent Examiner

M Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
67 King Street
Whalley
Lancashire
BB7 9SW

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

The Sanctuary of Healing Trust was registered as a charity on 5th July 2007 under the provisions of the Charities Act (Charity number: 1119961) and is governed by a trust deed dated 30th May 2007.

Organisational structure

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- the relief of sickness and the preservation of good health primarily, but not exclusively, through the means of psychotherapy, acupuncture, electro-magnetics, massage techniques and crystals, yoga and healing.
- to advance the education of the general public through the carrying out of research into the benefits of complimentary therapies in the relief of sickness and the dissemination of the useful results thereof.

These services are offered on a charitable basis and depending on the circumstances of the client are offered free of charge, or by donation.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity continues to work very hard to provide help and care for people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments and works to combat the pain associated with these maladies.

Related parties

- The property which the charity occupies is owned by the trustee A Clarkson. No rent is charged to the charity by this related party.
- On 4th May 2017 Pendle Catering Limited became a wholly owned subsidiary of the charity and took over the running of its café activities as from 24th October 2017. No charge is made by the charity to this subsidiary for the use of the its café premises or facilities.

Future plans

The charity has become known as a centre of excellence in working with people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments. In order to capitalise on the experience gained it is intended to continue to offer these services.

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2025

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 31st July 2025 incoming resources amounted to £318,850 (2024: £277,411) while resources expended amounted to £305,422 (2024: £219,023). The net result for the year was a surplus of £13,428 (2024: Surplus of £58,388) which was an decrease of £44,960 on the surplus returned for the previous year.

The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's employees and volunteers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.


THE SANCTUARY OF HEALING TRUST

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2025**

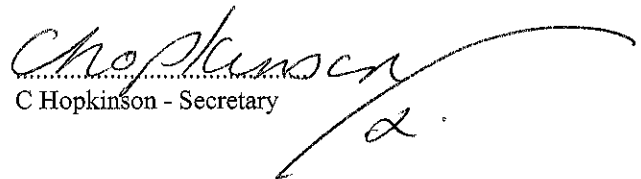
Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

ON BEHALF OF THE BOARD:


.....
A Clarkson - Trustee

Dated: 27th November 2025


.....
C Hopkinson - Secretary

Dated: 27th November 2025

**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF
THE SANCTUARY OF HEALING TRUST**

I report on the accounts of the Sanctuary of Healing Trust for the year ended 31st July 2025, which are set out on pages 6 to 13.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 27th November 2025

THE SANCTUARY OF HEALING TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 £	2024 £
INCOMING RESOURCES					
Donations and grants	3	299,012	-	299,012	260,524
Charitable activities	4	19,821	-	19,821	16,887
Investment income		17		17	-
Total incoming resources		318,850	-	318,850	277,411
RESOURCES EXPENDED					
Raising funds	6	19,033	-	19,033	17,829
Charitable activities	6	286,389	-	286,389	201,194
Total resources expended		305,422	-	305,422	219,023
NET INCOME AND EXPENDITURE		13,428	-	13,428	58,388
Other recognised gains and losses					
Net gains/(losses) on investments		-	-	-	-
NET MOVEMENT IN FUNDS		13,428	-	13,428	58,388
Transfers between funds		-	-	-	-
		13,428	-	13,428	58,388
RECONCILIATION OF FUNDS					
Total funds brought forward		269,180	-	269,180	210,792
TOTAL FUNDS CARRIED FORWARD		282,608	-	282,608	269,180

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.


The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

**BALANCE SHEET
AT 31ST JULY 2025**

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		16,580		18,631
Investments	9		1,000		1,000
			<u>17,580</u>		<u>19,631</u>
CURRENT ASSETS					
Stocks		500		500	
Debtors	10	218,614		233,446	
Cash at bank		53,572		20,687	
		<u>272,686</u>		<u>254,633</u>	
CREDITORS					
Amounts falling due within one year	11	7,658		5,084	
NET CURRENT ASSETS			<u>265,028</u>		<u>249,549</u>
TOTAL ASSETS LESS CURRENT LIABILITES			<u>282,608</u>		<u>269,180</u>
NET ASSETS			<u>282,608</u>		<u>269,180</u>
FUNDS					
Restricted	13		-		-
Unrestricted			282,608		269,180
TOTAL FUNDS			<u>282,608</u>		<u>269,180</u>

The financial statements were approved by the Board of Trustees on 27th November 2025 and were signed on its behalf by:



 A Clarkson
 Trustee

.....
 C Hopkinson
 Secretary

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2025

1. ACCOUNTING POLICIES

Statutory information

The Sanctuary of Healing Trust is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Consolidation

The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	10% on cost
Plant and equipment	-	15% reducing balance
Fixtures and fittings	-	15% reducing balance

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2025

1. ACCOUNTING POLICIES (CONTINUED...)

Investments in subsidiaries and associates

Investments in subsidiary and associate undertakings are recognised at cost.

Taxation

The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

2. NET INCOME AND EXPENDITURE FOR THE YEAR

Net income and expenditure is stated after charging:

	2025	2024
	£	£
Depreciation	3,000	3,314
<i>Independent examiner's remuneration:</i>		
Independent examination fees	912	912
Other accountancy services	1,506	1,878
	<u> </u>	<u> </u>

3. INCOME FROM DONATIONS AND GRANTS

	2025	2024
	£	£
Donations for therapies	163,511	136,959
Room hire donations	5,400	3,555
Grants received	130,101	120,010
	<u>299,012</u>	<u>260,524</u>

Income from donations and grants totaling £299,012 (2024: £260,524) were unrestricted.

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Shop sales	19,821	16,887
	<u>19,821</u>	<u>16,887</u>

Income from charitable activities totaling £19,821 (2024: £16,887) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2025

5. STAFF COSTS

	2025 £	2024 £
<i>Staff costs:</i>		
Gross wages	149,309	94,181
Social security	3,851	2,743
Pensions	1,679	2,251
	<u>154,839</u>	<u>99,175</u>

The average number of employees during the year were as follows:

	No	No
Charitable services	9	7
Maintenance and cleaning	2	2
Management and administration	2	2
	<u>13</u>	<u>11</u>

During the year, no employee received remuneration in excess of £60,000

Trustees' remuneration and expenses

No trustees or persons related or connected by business to them have received any remuneration or other benefits from the charity during the current or previous year. During the year none of the trustees (2024: 1) was re-imbursed with expenses totalling £Nil (2024: £1,110).

6. RESOURCES EXPENDED

	Raising funds £	Charitable activities £	2025 £	2024 £
Service delivery costs	-	32,838	32,838	15,119
Staff wages	5,577	103,010	108,587	56,370
Rates and water	407	3,668	4,075	2,093
Light and heat	1,716	15,446	17,162	21,505
Insurance	929	8,364	9,293	11,041
Postage and stationery	96	869	965	955
Telephone	196	1,760	1,956	1,704
Advertising and website costs	4,212	37,906	42,118	30,205
Travelling	160	1,441	1,601	1,130
Computer expenses	208	1,877	2,085	2,951
Repairs and renewals	1,894	17,050	18,944	19,292
Cleaning and sanitation	458	4,127	4,585	2,493
Accountancy	242	2,176	2,418	3,120
Sundry expenses	421	3,791	4,212	2,065
Bank charges	1,242	-	1,242	1,038
Depreciation	1,275	1,725	3,000	3,314
Support costs (note 7)	-	50,341	50,341	44,628
	<u>19,033</u>	<u>286,389</u>	<u>305,422</u>	<u>219,023</u>

Resources expended totalling £305,422 (2024: £219,023) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2025

7. SUPPORT COSTS

	2025	2024
	£	£
Staff wages	46,252	42,805
Professional fees	4,089	1,823
	<u>50,341</u>	<u>44,628</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Total £
COST				
At 1 st August 2024	67,995	41,081	32,320	141,396
Additions	-	438	511	949
Disposals	-	-	-	-
At 31 st July 2025	<u>67,995</u>	<u>41,519</u>	<u>32,831</u>	<u>142,345</u>
DEPRECIATION				
At 1 st August 2024	67,562	29,694	25,509	122,765
Charge for year	249	1,725	1,026	3,000
Eliminated on disposal	-	-	-	-
At 31 st July 2025	<u>67,811</u>	<u>31,419</u>	<u>26,535</u>	<u>125,765</u>
NET BOOK VALUE				
At 31 st July 2025	<u>184</u>	<u>10,100</u>	<u>6,296</u>	<u>16,580</u>
At 31 st July 2024	<u>433</u>	<u>11,387</u>	<u>6,811</u>	<u>18,631</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2025

9. FIXED ASSET INVESTMENTS

	2025 £	2024 £
COST		
At 1 st August 2024	1,000	1000
Additions/Disposals	-	-
At 31 st July 2025	<u>1,000</u>	<u>1,000</u>

Fixed asset investments represent 100% (£1,000) of the issued share capital of the subsidiary undertaking Pendle Catering Limited.

The principle activity of Pendle Catering Limited, a wholly owned subsidiary of the charity, is that of carrying on the business of a general commercial company on behalf of the parent company. The registered address of the company is the same as the parent and can be found in the Report of Trustees on page 1.

The following is a summary of the trading subsidiaries' results for the year:

	£	£
Turnover		73,767
Expenditure:		
Cost of generating funds	64,125	
Cost of management and administration	8,020	72,145
Surplus for the year		<u>1,622</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	8,648	8,692
Amounts owed by group undertakings	209,966	224,754
	<u>218,614</u>	<u>233,446</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2,177	613
Social security and other taxes	2,067	1,669
Other creditors	3,414	2,802
	<u>7,658</u>	<u>5,084</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2025**

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total Funds £
Fixed assets	17,580	-	17,580	19,631
Current assets	272,686	-	272,686	254,633
Current liabilities	(7,658)	-	(7,658)	(5,084)
	<u>282,608</u>	<u>-</u>	<u>282,608</u>	<u>269,180</u>

13. MOVEMENT IN FUNDS

	At 1.8.24 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General	269,180	13,428	282,608
TOTAL FUNDS	<u>269,180</u>	<u>13,428</u>	<u>282,608</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
Unrestricted funds				
General	318,850	(305,422)	-	13,428
	<u>318,850</u>	<u>(305,422)</u>	<u>-</u>	<u>13,428</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

England & Wales - Charity number 1119961

Accounts

REGISTERED CHARITY NUMBER: 1119961

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024
FOR
THE SANCTUARY OF HEALING TRUST**

Ainsworths Limited
Chartered Accountants
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THE SANCTUARY OF HEALING TRUST

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2024**

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THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2024

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31st July 2024.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119961

Registered office

The Sanctuary of Healing
Dewhurst Road
Langho
Blackburn
Lancashire
BB6 8AF

Trustees and key management

S Barsby
C Hopkinson
M Bray
A Clarkson
C Grimsley
L N Pickles
M G Reccia (Resigned 30/07/24)

Role

Chairperson
Secretary

Independent Examiner

M Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
67 King Street
Whalley
Lancashire
BB7 9SW

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

The Sanctuary of Healing Trust was registered as a charity on 5th July 2007 under the provisions of the Charities Act (Charity number: 1119961) and is governed by a trust deed dated 30th May 2007.

Organisational structure

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- the relief of sickness and the preservation of good health primarily, but not exclusively, through the means of psychotherapy, acupuncture, electro-magnetics, massage techniques and crystals, yoga and healing.
- to advance the education of the general public through the carrying out of research into the benefits of complimentary therapies in the relief of sickness and the dissemination of the useful results thereof.

These services are offered on a charitable basis and depending on the circumstances of the client are offered free of charge, or by donation.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity continues to work very hard to provide help and care for people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments and works to combat the pain associated with these maladies.

Related parties

- The property which the charity occupies is owned by the trustee A Clarkson. No rent is charged to the charity by this related party.
- On 4th May 2017 Pendle Catering Limited became a wholly owned subsidiary of the charity and took over the running of its café activities as from 24th October 2017. No charge is made by the charity to this subsidiary for the use of the its café premises or facilities.

Future plans

The charity has become known as a centre of excellence in working with people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments. In order to capitalise on the experience gained it is intended to continue to offer these services.

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2024

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 31st July 2024 incoming resources amounted to £277,411 (2023: £147,663) while resources expended amounted to £219,023 (2023: £181,779). The net result for the year was a surplus of £58,388 (2023: Deficit of £34,116) which was an increase of £92,504 on the deficit returned for the previous year.

The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's employees and volunteers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2024

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

ON BEHALF OF THE BOARD:


A Clarkson - Trustee

Dated: 22/10/2024


C Hopkinson - Secretary

Dated: 22/10/2024

**INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF
THE SANCTUARY OF HEALING TRUST**

I report on the accounts of the Sanctuary of Healing Trust for the year ended 31st July 2024, which are set out on pages 6 to 13.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 22/10/24

THE SANCTUARY OF HEALING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
INCOMING RESOURCES					
Donations and grants	3	260,524	-	260,524	140,064
Charitable activities	4	16,887	-	16,887	7,599
Other income		-	-	-	-
Total incoming resources		<u>277,411</u>	<u>-</u>	<u>277,411</u>	<u>147,663</u>
RESOURCES EXPENDED					
Raising funds	6	17,829	-	17,829	14,859
Charitable activities	6	201,194	-	201,194	166,920
Total resources expended		<u>219,023</u>	<u>-</u>	<u>219,023</u>	<u>181,779</u>
NET INCOME AND EXPENDITURE		58,388	-	58,388	(34,116)
Other recognised gains and losses					
Net gains/(losses) on investments		-	-	-	-
NET MOVEMENT IN FUNDS		<u>58,388</u>	<u>-</u>	<u>58,388</u>	<u>(34,116)</u>
Transfers between funds		-	-	-	-
		<u>58,388</u>	<u>-</u>	<u>58,388</u>	<u>(34,116)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>210,792</u>	<u>-</u>	<u>210,792</u>	<u>244,908</u>
TOTAL FUNDS CARRIED FORWARD		<u>269,180</u>	<u>-</u>	<u>269,180</u>	<u>210,792</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

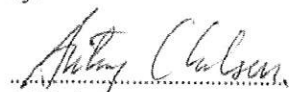
The notes form part of these financial statements


THE SANCTUARY OF HEALING TRUST

BALANCE SHEET
AT 31ST JULY 2024

	Notes	2024 £	£	2023 £	£
FIXED ASSETS					
Tangible assets	8		18,631		20,243
Investments	9		1,000		1,000
			<u>19,631</u>		<u>21,243</u>
CURRENT ASSETS					
Stocks		500		500	
Debtors	10	233,446		171,291	
Cash at bank		20,687		28,082	
		<u>254,633</u>		<u>199,873</u>	
CREDITORS					
Amounts falling due within one year	11	5,084		10,324	
NET CURRENT ASSETS			<u>249,549</u>		<u>189,549</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>269,180</u>		<u>210,792</u>
NET ASSETS			<u>269,180</u>		<u>210,792</u>
FUNDS					
Restricted	13		-		-
Unrestricted			269,180		210,792
TOTAL FUNDS			<u>269,180</u>		<u>210,792</u>

The financial statements were approved by the Board of Trustees on 22/10/24 and were signed on its behalf by:


A Clarkson
Trustee


C Hopkinson
Secretary

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

1. ACCOUNTING POLICIES

Statutory information

The Sanctuary of Healing Trust is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The financial statements have been prepared under the historical cost convention, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Consolidation

The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	10% on cost
Plant and equipment	-	15% reducing balance
Fixtures and fittings	-	15% reducing balance

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2024

1. ACCOUNTING POLICIES (CONTINUED...)

Investments in subsidiaries and associates

Investments in subsidiary and associate undertakings are recognised at cost.

Taxation

The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

2. NET INCOME AND EXPENDITURE FOR THE YEAR

Net income and expenditure is stated after charging:

	2024	2023
	£	£
Depreciation	3,314	4,156
<i>Independent examiner's remuneration:</i>		
Independent examination fees	912	870
Other accountancy services	1,878	1,386
	<u> </u>	<u> </u>

3. INCOME FROM DONATIONS AND GRANTS

	2024	2023
	£	£
Donations for therapies	136,959	132,204
Room hire donations	3,555	7,860
Grants received	120,010	-
	<u> </u>	<u> </u>
	260,524	140,064

Income from donations and grants totaling £260,524 (2023: £140,064) were unrestricted.

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Shop sales	16,887	7,672
	<u> </u>	<u> </u>
	16,887	7,672

Income from charitable activities totaling £16,887 (2023: £7,672) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2024

5. STAFF COSTS

	2024	2023
	£	£
<i>Staff costs:</i>		
Gross wages	94,181	83,337
Social security	2,743	5,312
Pensions	2,251	2,235
	<u>99,175</u>	<u>90,884</u>

The average number of employees during the year were as follows:

	No	No
Charitable services	7	5
Maintenance and cleaning	2	3
Management and administration	2	2
	<u>11</u>	<u>10</u>

During the year, no employee received remuneration in excess of £60,000

Trustees' remuneration and expenses

No trustees or persons related or connected by business to them have received any remuneration or other benefits from the charity during the current or previous year. During the year 1 trustee (2023: None) was re-imbursed with expenses totalling £1,110 (2023: £Nil).

6. RESOURCES EXPENDED

	Raising funds	Charitable activities	2024	2023
			£	£
Service delivery costs	-	15,119	15,119	7,784
Staff wages	5,636	50,734	56,370	45,462
Rates and water	209	1,884	2,093	1,392
Light and heat	2,150	19,355	21,505	29,755
Insurance	1,104	9,937	11,041	6,489
Postage and stationery	95	860	955	671
Telephone	170	1,534	1,704	4,351
Advertising and website costs	3,020	27,185	30,205	14,456
Travelling	113	1,017	1,130	-
Computer expenses	295	2,656	2,951	975
Repairs and renewals	1,929	17,363	19,292	10,746
Cleaning and sanitation	249	2,244	2,493	2,349
Accountancy	312	2,808	3,120	2,256
Sundry expenses	207	1,858	2,065	1,282
Bank charges	1,038	-	1,038	2,425
Depreciation	1,302	2,012	3,314	4,156
Support costs (note 7)	-	44,628	44,628	47,230
	<u>17,829</u>	<u>201,194</u>	<u>219,023</u>	<u>181,779</u>

Resources expended totalling £219,023 (2023: £181,779) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2024

7. SUPPORT COSTS

	2024	2023
	£	£
Staff wages	42,805	45,422
Professional fees	1,823	1,808
	<u>44,628</u>	<u>47,230</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Fixtures and fittings	Total £
COST				
At 1 st August 2023	67,995	41,081	30,618	139,694
Additions	-	-	1,702	1,702
Disposals	-	-	-	-
At 31 st July 2024	<u>67,995</u>	<u>41,081</u>	<u>32,320</u>	<u>141,396</u>
DEPRECIATION				
At 1 st August 2023	67,313	27,682	24,456	119,451
Charge for year	249	2,012	1,053	3,314
Eliminated on disposal	-	-	-	-
At 31 st July 2024	<u>67,562</u>	<u>29,694</u>	<u>25,509</u>	<u>122,765</u>
NET BOOK VALUE				
At 31 st July 2024	<u>433</u>	<u>11,387</u>	<u>6,811</u>	<u>18,631</u>
At 31 st July 2023	<u>682</u>	<u>13,399</u>	<u>6,162</u>	<u>20,243</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2024

9. FIXED ASSET INVESTMENTS

	2024	2023
	£	£
COST		
At 1 st August 2023	1,000	1000
Additions/Disposals	-	-
At 31 st July 2024	<u>1,000</u>	<u>1,000</u>

Fixed asset investments represent 100% (£1,000) of the issued share capital of the subsidiary undertaking Pendle Catering Limited.

The principle activity of Pendle Catering Limited, a wholly owned subsidiary of the charity, is that of carrying on the business of a general commercial company on behalf of the parent company. The registered address of the company is the same as the parent and can be found in the Report of Trustees on page 1.

The following is a summary of the trading subsidiaries' results for the year:

	£	£
Turnover		67,674
Expenditure:		
Cost of generating funds	90,205	
Cost of management and administration	6,336	96,541
Deficit for the year		<u><u>(28,867)</u></u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	8,692	8,041
Amounts owed by group undertakings	224,754	163,250
	<u>233,446</u>	<u>171,291</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	613	8,045
Social security and other taxes	1,669	1,409
Other creditors	2,802	870
	<u>5,084</u>	<u>10,324</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2024

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total Funds £
Fixed assets	19,631	-	19,631	21,243
Current assets	254,633	-	254,633	199,873
Current liabilities	(5,084)	-	(5,084)	(10,324)
	<u>269,180</u>	<u>-</u>	<u>269,180</u>	<u>210,792</u>

13. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General	210,792	58,388	269,180
TOTAL FUNDS	<u>210,792</u>	<u>58,388</u>	<u>269,180</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
Unrestricted funds				
General	277,411	(219,023)	-	58,388
	<u>277,411</u>	<u>(219,023)</u>	<u>-</u>	<u>58,388</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

England & Wales - Charity number 1119961

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2023
FOR
THE SANCTUARY OF HEALING TRUST**

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

THE SANCTUARY OF HEALING TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2023

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

THE SANCTUARY OF HEALING TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2023**

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31st July 2023.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) – (Charities SORP (FRS 102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119961

Registered office

The Sanctuary of Healing
Dewhurst Road
Langho
Blackburn
Lancashire
BB6 8AF

Trustees and key management

S Barsby
C Hopkinson
T Clarkson
L N Pickles
C Grimsley
M Bray
M G Reccia

Role

Chairperson
Secretary

Independent Examiner

M Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
67 King Street
Whalley
Lancashire
BB7 9SW

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

The Sanctuary of Healing Trust was registered as a charity on 5th July 2007 under the provisions of the Charities Act (Charity number: 1119961) and is governed by a trust deed dated 30th May 2007.

Organisational structure

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- the relief of sickness and the preservation of good health primarily, but not exclusively, through the means of psychotherapy, acupuncture, electro-magnetics, massage techniques and crystals, yoga and healing.
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These services are offered on a charitable basis and depending on the circumstances of the client are offered free of charge, or by donation.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACHIEVEMENTS AND PERFORMANCE

There have been no changes to the services offered since 2008. The charity continues to work very hard to provide help and care for people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments and works to combat the pain associated with these maladies.

Related parties

The property which the charity occupies is owned by the trustee A Clarkson. No rent is charged to the charity by this related party.

Future plans

The charity has become known as a centre of excellence in working with people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments. In order to capitalise on the experience gained it is intended to continue to offer these services.

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2023

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 31st July 2023 incoming resources amounted to £147,663 while resources expended amounted to £181,779. The net result for the year was a deficit of £34,116 which was a decrease on the surplus of £23,554 returned for the previous year.

The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's employees and volunteers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

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- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.


THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2023

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

ON BEHALF OF THE BOARD:


.....
A Clarkson - Trustee

Dated: 2nd November 2023


.....
C Hopkinson - Secretary

Dated: 2nd November 2023

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE SANCTUARY OF HEALING TRUST

I report on the accounts of the Sanctuary of Healing Trust for the year ended 31st July 2023, which are set out on pages 6 to 13.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 2nd November 2023

THE SANCTUARY OF HEALING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 £	2022 £
INCOMING RESOURCES					
Donations and grants	3	140,064	-	140,064	121,773
Charitable activities	4	7,599	-	7,599	7,672
Other Income		-	-	-	18,582
Total incoming resources		<u>147,663</u>	<u>-</u>	<u>147,663</u>	<u>148,027</u>
RESOURCES EXPENDED					
Raising funds	5	62,476	-	62,476	44,813
Charitable activities	5	119,303	-	119,303	79,660
Total resources expended		<u>181,779</u>	<u>-</u>	<u>181,779</u>	<u>124,473</u>
NET MOVEMENT IN FUNDS					
Other recognised gains and losses		(34,116)	-	(34,116)	23,554
Net gains/(losses) on investments		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(34,116)</u>	<u>-</u>	<u>(34,116)</u>	<u>23,554</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		244,908	-	244,908	221,354
TOTAL FUNDS CARRIED FORWARD		<u>210,792</u>	<u>-</u>	<u>210,792</u>	<u>244,908</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

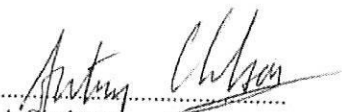
The notes form part of these financial statements


THE SANCTUARY OF HEALING TRUST

BALANCE SHEET
AT 31ST JULY 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	8		20,243		22,464
Investments	9		1,000		1,000
			<u>21,243</u>		<u>23,464</u>
CURRENT ASSETS					
Stocks		500		500	
Debtors	10	171,291		148,185	
Cash at bank		28,082		76,237	
		<u>199,873</u>		<u>224,922</u>	
CREDITORS					
Amounts falling due within one year	11	10,324		3,478	
NET CURRENT ASSETS			<u>189,549</u>	<u>221,444</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>210,792</u>	<u>244,908</u>	
NET ASSETS			<u>210,792</u>	<u>244,908</u>	
FUNDS	13				
Restricted			-	-	
Unrestricted			210,792	244,908	
TOTAL FUNDS			<u>210,792</u>	<u>244,908</u>	

The financial statements were approved by the Board of Trustees on 2nd November 2023 and were signed on its behalf by:


A Clarkson
Trustee


C Hopkinson
Secretary

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2023

1. ACCOUNTING POLICIES

Statutory information

The Sanctuary of Healing Trust is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The accounts (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) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

Consolidation

The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	10% on cost
Plant and equipment	-	15% reducing balance
Fixtures and fittings	-	15% reducing balance

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2023

1. ACCOUNTING POLICIES (CONTINUED...)

Investments in subsidiaries and associates

Investments in subsidiary and associate undertakings are recognised at cost.

Taxation

The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

2. NET INCOME AND EXPENDITURE FOR THE YEAR

Net income and expenditure is stated after charging:

	2023	2022
	£	£
Depreciation	4,156	4,472
<i>Independent examiner's remuneration:</i>		
Independent examination fees	870	870
Other accountancy services	1,386	1,122
	<u>1,386</u>	<u>1,122</u>

3. INCOME FROM DONATIONS AND GRANTS

	2023	2022
	£	£
Donations for therapies	132,204	90,906
Room hire donations	7,860	22,923
Job retention scheme grants	-	7,944
	<u>140,064</u>	<u>121,773</u>

Income from donations totaling £140,064 (2022: £121,773) were unrestricted.

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Shop	7,599	7,672
	<u>7,599</u>	<u>7,672</u>

Income from charitable activities totaling £7,599 (2022: £7,672) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2023

5. STAFF COSTS

	2023	2022
	£	£
<i>Staff costs:</i>		
Gross wages	83,337	81,996
Social security	5,312	5,227
Pensions	2,235	2,199
	<u>90,884</u>	<u>89,422</u>

The average number of employees during the year were as follows:

	No	No
Charitable services	5	5
Maintenance and cleaning	3	3
Management and administration	2	2
	<u>10</u>	<u>10</u>

During the year, no employee received remuneration in excess of £60,000

The trustees and key management personal have received neither remuneration nor reimbursement of expenses during the period.

6. RESOURCES EXPENDED

	Raising funds	Charitable activities	2023	2022
			£	£
Therapy and shop expenses	-	7,784	7,784	169
Staff wages	15,905	29,537	45,442	40,947
Rates and water	487	905	1,392	3,081
Light and heat	10,414	19,341	29,755	-
Insurance	2,271	4,218	6,489	9,493
Postage and stationery	235	436	671	315
Telephone	1,523	2,828	4,351	2,131
Advertising and website	5,060	9,396	14,456	1,310
Computer costs	341	634	975	732
Repairs	3,761	6,985	10,746	3,363
Cleaning	822	1,527	2,349	2,183
Accountancy	790	1,466	2,256	1,992
Sundry	449	833	1,282	661
Bank charges	2,425	-	2,425	2,012
Depreciation	1,455	2,701	4,156	5,276
Support costs (note 7)	16,538	30,712	47,250	50,808
	<u>62,476</u>	<u>119,303</u>	<u>181,779</u>	<u>124,473</u>

Resources expended totalling £181,779 (2022: £124,473) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2023

7. SUPPORT COSTS

	2023	2022
	£	£
Staff wages	45,442	48,475
Professional fees	1,808	2,333
	<u>47,250</u>	<u>50,808</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Fixtures and fittings	Total £
COST				
At 1 st August 2022	67,995	40,921	28,843	137,759
Additions	-	160	1,775	1,935
Disposals	-	-	-	-
At 31 st July 2023	<u>67,995</u>	<u>41,081</u>	<u>30,618</u>	<u>139,694</u>
DEPRECIATION				
At 1 st August 2022	66,401	25,343	23,551	115,295
Charge for year	912	2,339	905	4,156
Eliminated on disposal	-	-	-	-
At 31 st July 2023	<u>67,313</u>	<u>27,682</u>	<u>24,456</u>	<u>119,451</u>
NET BOOK VALUE				
At 31 st July 2023	<u>682</u>	<u>13,399</u>	<u>6,162</u>	<u>20,243</u>
At 31 st July 2022	<u>1,594</u>	<u>15,578</u>	<u>5,292</u>	<u>22,464</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2023

9. FIXED ASSET INVESTMENTS

	2023	2022
	£	£
COST		
At 1 st August 2022		1000
Additions/Disposals	1,000	
	-	-
At 31 st July 2023	<u>1,000</u>	<u>1,000</u>

Fixed asset investments represent 100% (£1,000) of the issued share capital of the subsidiary undertaking Pendle Catering Limited.

The principle activity of Pendle Catering Limited, a wholly owned subsidiary of the charity, is that of carrying on the business of a general commercial company on behalf of the parent company. The parent company receives all profits made by the company. The registered address of the company is the same as the parent and can be found in the Report of Trustees on page 1.

The following is a summary of the trading subsidiaries' results for the year:

	£	£
Turnover		63,138
Expenditure:		
Cost of generating funds	78,719	
Cost of management and administration	5,814	84,533
Deficit for the year		<u>(21,395)</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	8,041	6,681
Amounts owed by group undertakings	163,250	141,504
	<u>171,291</u>	<u>148,185</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	8,045	1,454
Social security and other taxes	1,409	747
Other creditors	870	1,277
	<u>10,324</u>	<u>3,478</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2023

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total Funds £
Fixed assets	21,243	-	21,243	23,464
Current assets	199,873	-	199,873	224,922
Current liabilities	(10,324)	-	(10,324)	(3,478)
	<u>210,792</u>	<u>-</u>	<u>210,792</u>	<u>244,908</u>

13. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	At 31.7.23 £
Unrestricted funds			
General	244,908	(34,116)	210,792
TOTAL FUNDS	<u>244,908</u>	<u>(34,116)</u>	<u>210,792</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
Unrestricted funds				
General	147,663	181,779	-	(34,116)
	<u>147,663</u>	<u>181,779</u>	<u>-</u>	<u>(34,116)</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

England & Wales - Charity number 1119961

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022
FOR
THE SANCTUARY OF HEALING TRUST**

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

THE SANCTUARY OF HEALING TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2022

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Report of the Trustees	1 to 4
Independent Examiner's Report to the Members of The Sanctuary of Healing Trust	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST JULY 2022

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31st July 2022.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119961

Registered office

The Sanctuary of Healing
Dewhurst Road
Langho
Blackburn
Lancashire
BB6 8AF

Trustees and key management

S Barsby
C Hopkinson
T Clarkson
L N Pickles
C Grimsley
M Bray
Dr A Green, BM BCH DM FRCP
M G Reccia

Role

Chairperson
Secretary

Independent Examiner

M Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
67 King Street
Whalley
Lancashire
BB7 9SW

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

The Sanctuary of Healing Trust was registered as a charity on 5th July 2007 under the provisions of the Charities Act (Charity number: 1119961) and is governed by a trust deed dated 30th May 2007.

Organisational structure

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- the relief of sickness and the preservation of good health primarily, but not exclusively, through the means of psychotherapy, acupuncture, electro-magnetics, massage techniques and crystals, yoga and healing.
- to advance the education of the general public through the carrying out of research into the benefits of complimentary therapies in the relief of sickness and the dissemination of the useful results thereof.

These services are offered on a charitable basis and depending on the circumstances of the client are offered free of charge, or by donation.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACHIEVEMENTS AND PERFORMANCE

In 2017 the charity's café activities were passed to the subsidiary undertaking Pendle Catering Limited for commercial and administrative reasons. Besides the foregoing there have been no other changes to the services offered since 2008. The charity continues to work very hard to provide help and care for people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments and works to combat the pain associated with these maladies.

Related parties

- The property which the charity occupies is owned by the trustee A Clarkson. No rent is charged to the charity by this related party.
- On 4th May 2017 Pendle Catering Limited became a wholly owned subsidiary of the charity and took over the running of its café activities as from 24th October 2017. No charge is made by the charity to this subsidiary for the use of the its café premises or facilities.

Future plans

The charity has become known as a centre of excellence in working with people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments. In order to capitalise on the experience gained it is intended to continue to offer these services.

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2022

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 31st July 2022 incoming resources amounted to £148,027 while resources expended amounted to £124,473. The net result for the year was a surplus of £23,554 which was an increase on the surplus of £6,294 returned for the previous year.

The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's employees and volunteers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

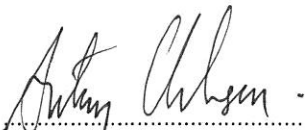
THE SANCTUARY OF HEALING TRUST

**REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2022**

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

ON BEHALF OF THE BOARD:



A Clarkson - Trustee
Dated: 20th March 2023



C Hopkinson - Secretary
Dated: 20th March 2023

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE SANCTUARY OF HEALING TRUST

I report on the accounts of the Sanctuary of Healing Trust for the year ended 31st July 2022, which are set out on pages 6 to 13.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 20th March 2023

THE SANCTUARY OF HEALING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
INCOMING RESOURCES					
Donations and grants	3	121,773	-	121,773	206,099
Charitable activities	4	7,672	-	7,672	5,133
Other Income		18,582		18,582	-
Total incoming resources		<u>148,027</u>	<u>-</u>	<u>148,027</u>	<u>211,232</u>
RESOURCES EXPENDED					
Raising funds	7	44,813	-	44,813	56,590
Charitable activities	7	79,660	-	79,660	137,382
Total resources expended		<u>124,473</u>	<u>-</u>	<u>124,473</u>	<u>193,972</u>
NET MOVEMENT IN FUNDS					
Other recognised gains and losses		23,554	-	23,554	17,260
Net gains/(losses) on investments		-	-	-	-
NET MOVEMENT IN FUNDS		<u>23,554</u>	<u>-</u>	<u>23,554</u>	<u>17,260</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>221,354</u>	<u>-</u>	<u>221,354</u>	<u>204,094</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>244,908</u></u>	<u><u>-</u></u>	<u><u>244,908</u></u>	<u><u>221,354</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

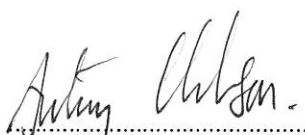
The notes form part of these financial statements


THE SANCTUARY OF HEALING TRUST

BALANCE SHEET
AT 31ST JULY 2022

	Notes	2022 £	£	2021 £	£
FIXED ASSETS					
Tangible assets	9		22,464		24,654
Investments	10		1,000		1,000
			<u>23,464</u>		<u>25,654</u>
CURRENT ASSETS					
Stocks		500		500	
Debtors	11	148,185		147,506	
Cash at bank		76,237		52,234	
		<u>224,922</u>		<u>200,240</u>	
CREDITORS					
Amounts falling due within one year	12	3,478		4,540	
NET CURRENT ASSETS			<u>221,444</u>	<u>195,700</u>	
TOTAL ASSETS LESS CURRENT LIABILITES			<u>244,908</u>	<u>221,354</u>	
NET ASSETS			<u>244,908</u>	<u>221,354</u>	
FUNDS					
Restricted	14		-		-
Unrestricted			244,908		221,354
TOTAL FUNDS			<u>244,908</u>	<u>221,354</u>	

The financial statements were approved by the Board of Trustees on 20th March 2023 and were signed on its behalf by:


.....
A Clarkson
Trustee


.....
C Hopkinson
Secretary

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2022

1. ACCOUNTING POLICIES

Statutory information

The Sanctuary of Healing Trust is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The accounts (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) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

Consolidation

The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and equipment	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2022

1. ACCOUNTING POLICIES (CONTINUED...)

Investments in subsidiaries and associates

Investments in subsidiary and associate undertakings are recognised at cost.

Taxation

The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

2. NET INCOME AND EXPENDITURE FOR THE YEAR

Net income and expenditure is stated after charging:

	2022	2021
	£	£
Depreciation	4,472	4,530
<i>Independent examiner's remuneration:</i>		
Independent examination fees	870	840
Other accountancy services	1,122	3,402
	<u>1,122</u>	<u>3,402</u>

3. INCOME FROM DONATIONS AND GRANTS

	2022	2021
	£	£
Donations for therapies	47,526	19,304
General donations and gift aid	43,380	54,633
Room hire donations	22,923	8,415
Library rental income	-	14
Job retention scheme grants	7,944	97,233
Local council Covid grants	-	26,500
	<u>121,773</u>	<u>206,099</u>

Income from donations totaling £121,773 (2021: £206,099) were unrestricted.

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Café	-	307
Shop	7,672	4,826
	<u>7,672</u>	<u>5,133</u>

Income from charitable activities totaling £7,672 (2021: £5,133) were unrestricted.

5. OTHER INCOME

This other income relates to an insurance claim.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2022

6. STAFF COSTS

	2022 £	2021 £
<i>Staff costs:</i>		
Gross wages	81,996	150,257
Social security	5,227	6,188
Pensions	2,199	2,579
	<u>89,422</u>	<u>159,024</u>
 <i>The average number of employees during the year were as follows:</i>		
	No	No
Charitable services	3	6
Maintenance and cleaning	1	3
Management and administration	2	2
	<u>6</u>	<u>11</u>

During the year, no employee received remuneration in excess of £60,000

The trustees and key management personal have received neither remuneration nor reimbursement of expenses during the period.

7. RESOURCES EXPENDED

	Raising funds	Charitable activities	2022 £	2021 £
Therapy expenses	-	169	169	468
Staff wages	14,331	26,616	40,947	96,423
Rates and water	1,078	2,003	3,081	1,988
Light and heat	-	-	-	6,990
Insurance	3,323	6,170	9,493	8,105
Postage and stationery	110	205	315	-
Telephone	746	1,385	2,131	897
Advertising	458	852	1,310	24
Computer costs	256	476	732	689
Repairs	1,177	2,186	3,363	2,359
Cleaning	764	1,419	2,183	1,517
Accountancy	697	1,295	1,992	4,242
Sundry	231	430	661	-
Bank charges	2,012	-	2,012	1,321
Depreciation	1,847	3,429	5,276	4,530
Support costs (note 7)	17,783	33,025	50,808	64,419
	<u>44,813</u>	<u>79,660</u>	<u>124,473</u>	<u>193,972</u>

Resources expended totalling £124,473 (2021: £193,972) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2022

8. SUPPORT COSTS

	2022	2021
	£	£
Staff wages	48,475	62,601
Professional fees	2,333	1,818
	<u>50,808</u>	<u>64,419</u>

9. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Fixtures and fittings	Total £
COST				
At 1 st August 2021	67,995	38,975	28,507	135,477
Additions	-	1,946	336	2,282
Disposals	-	-	-	-
At 31 st July 2022	<u>67,995</u>	<u>40,921</u>	<u>28,843</u>	<u>137,759</u>
DEPRECIATION				
At 1 st August 2021	65,330	22,827	22,666	110,823
Charge for year	1,071	2,516	885	4,472
Eliminated on disposal	-	-	-	-
At 31 st July 2022	<u>66,401</u>	<u>25,343</u>	<u>23,551</u>	<u>115,295</u>
NET BOOK VALUE				
At 31 st July 2022	<u>1,594</u>	<u>15,578</u>	<u>5,292</u>	<u>22,464</u>
At 31 st July 2021	<u>2,665</u>	<u>16,148</u>	<u>5,841</u>	<u>24,654</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2022

10. FIXED ASSET INVESTMENTS

	2022	2021
	£	£
COST		
At 1 st August 2021	1,000	1,001
Additions/Disposals	-	(1)
At 31 st July 2022	<u>1,000</u>	<u>1,000</u>

Fixed asset investments represent 100% (£1,000) of the issued share capital of the subsidiary undertaking Pendle Catering Limited.

The principle activity of Pendle Catering Limited, a wholly owned subsidiary of the charity, is that of carrying on the business of a general commercial company on behalf of the parent company. The parent company receives all profits made by the company. The registered address of the company is the same as the parent and can be found in the Report of Trustees on page 1.

The following is a summary of the trading subsidiaries' results for the year:

	£	£
Turnover		64,070
Expenditure:		
Cost of generating funds	69,506	
Cost of management and administration	7,046	76,552
Deficit for the year		<u>(12,482)</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	6,681	6,687
Amounts owed by group undertakings	141,504	140,819
	<u>148,185</u>	<u>147,506</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	1,454	560
Social security and other taxes	747	1,195
Other creditors	1,277	2,785
	<u>3,478</u>	<u>4,540</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2022

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total Funds £
Fixed assets	23,464	-	23,464	25,654
Current assets	224,922	-	224,922	200,240
Current liabilities	(3,478)	-	(3,478)	(4,540)
	<u>244,908</u>	<u>-</u>	<u>244,908</u>	<u>221,354</u>

14. MOVEMENT IN FUNDS

	At 1.8.21 £	Net movement in funds £	At 31.7.22 £
Unrestricted funds			
General	221,354	23,554	244,908
TOTAL FUNDS	<u>221,354</u>	<u>23,628</u>	<u>244,973</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
Unrestricted funds				
General	148,027	124,473	-	23,554
	<u>148,027</u>	<u>124,473</u>	<u>-</u>	<u>23,554</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

England & Wales - Charity number 1119961

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2021
FOR
THE SANCTUARY OF HEALING TRUST**

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

THE SANCTUARY OF HEALING TRUST

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2021

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Report of the Trustees	1 to 4
Independent Examiner's Report to the Members of The Sanctuary of Healing Trust	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

THE SANCTUARY OF HEALING TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST JULY 2021**

FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31st July 2021.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1119961

Registered office

The Sanctuary of Healing
Dewhurst Road
Langho
Blackburn
Lancashire
BB6 8AF

Trustees and key management

S Barsby
C Hopkinson
A Clarkson
L N Pickles
C Grimsley
M Bray
Dr A Green, BM BCH DM FRCP
M G Reccia

Role

Chairperson
Secretary

Independent Examiner

M Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Bankers

Barclays Bank Plc
67 King Street
Whalley
Lancashire
BB7 9SW

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

The Sanctuary of Healing Trust was registered as a charity on 5th July 2007 under the provisions of the Charities Act (Charity number: 1119961) and is governed by a trust deed dated 30th May 2007.

Organisational structure

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- the relief of sickness and the preservation of good health primarily, but not exclusively, through the means of psychotherapy, acupuncture, electro-magnetics, massage techniques and crystals, yoga and healing.
- to advance the education of the general public through the carrying out of research into the benefits of complimentary therapies in the relief of sickness and the dissemination of the useful results thereof.

These services are offered on a charitable basis and depending on the circumstances of the client are offered free of charge, or by donation.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACHIEVEMENTS AND PERFORMANCE

In 2017 the charity's café activities were passed to the subsidiary undertaking Pendle Catering Limited for commercial and administrative reasons. Besides the foregoing there have been no other changes to the services offered since 2008. The charity continues to work very hard to provide help and care for people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments and works to combat the pain associated with these maladies.

Related parties

- The property which the charity occupies is owned by the trustee A Clarkson. No rent is charged to the charity by this related party.
- On 4th May 2017 Pendle Catering Limited became a wholly owned subsidiary of the charity and took over the running of its café activities as from 24th October 2017. No charge is made by the charity to this subsidiary for the use of the its café premises or facilities.

Future plans

The charity has become known as a centre of excellence in working with people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments. In order to capitalise on the experience gained it is intended to continue to offer these services.

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 31ST JULY 2021

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 31st July 2021 incoming resources amounted to £211,232 while resources expended amounted to £193,972. The net result for the year was a surplus of £17,260 which was a decrease on the surplus of £58,509 returned for the previous year.

The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's employees and volunteers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

THE SANCTUARY OF HEALING TRUST

REPORT OF THE TRUSTEES (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2021

Charity requirements

This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

ON BEHALF OF THE BOARD:


A Clarkson - Trustee

Dated: 30th November 2021



C Hopkinson - Secretary

Dated: 30th November 2021

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE SANCTUARY OF HEALING TRUST

I report on the accounts of the Sanctuary of Healing Trust for the year ended 31st July 2021, which are set out on pages 6 to 13.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, it is my responsibility to: -

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 30th November 2021

THE SANCTUARY OF HEALING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
INCOMING RESOURCES					
Donations and grants	3	206,099	-	206,099	184,144
Charitable activities	4	5,133	-	5,133	19,932
Total incoming resources		<u>211,232</u>	<u>-</u>	<u>211,232</u>	<u>204,076</u>
RESOURCES EXPENDED					
Raising funds	6	56,590	-	56,590	28,877
Charitable activities	6	137,382	-	137,382	116,690
Total resources expended		<u>193,972</u>	<u>-</u>	<u>193,972</u>	<u>145,567</u>
NET MOVEMENT IN FUNDS					
Other recognised gains and losses		17,260	-	17,260	58,509
Net gains/(losses) on investments		-	-	-	-
NET MOVEMENT IN FUNDS		<u>17,260</u>	<u>-</u>	<u>17,260</u>	<u>58,509</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>204,094</u>	<u>-</u>	<u>204,094</u>	<u>145,585</u>
TOTAL FUNDS CARRIED FORWARD		<u>221,354</u>	<u>-</u>	<u>221,354</u>	<u>204,094</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.


The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

BALANCE SHEET
AT 31ST JULY 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	8		24,654		29,184
Investments	9		1,000		1,001
			<u>25,654</u>		<u>30,185</u>
CURRENT ASSETS					
Stocks		500		500	
Debtors	10	147,506		160,217	
Cash at bank		52,234		29,980	
		<u>200,240</u>		<u>190,697</u>	
CREDITORS					
Amounts falling due within one year	11	4,540		16,788	
NET CURRENT ASSETS			<u>195,700</u>	<u>173,909</u>	
TOTAL ASSETS LESS CURRENT LIABILITES			<u>221,354</u>	<u>204,094</u>	
NET ASSETS			<u>221,354</u>	<u>204,094</u>	
FUNDS					
Restricted	13		-		-
Unrestricted			221,354		204,094
TOTAL FUNDS			<u>221,354</u>	<u>204,094</u>	

The financial statements were approved by the Board of Trustees on 30th November 2021 and were signed on its behalf by:


A Clarkson
Trustee


C Hopkinson
Secretary

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2021

1. ACCOUNTING POLICIES

Statutory information

The Sanctuary of Healing Trust is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation

The accounts (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) issued on 16th July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1st January 2015.

Consolidation

The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

Cash flow

The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Resources expended

Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 10% on cost
Plant and equipment	- 15% reducing balance
Fixtures and fittings	- 15% reducing balance

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2021

1. ACCOUNTING POLICIES (CONTINUED...)

Investments in subsidiaries and associates

Investments in subsidiary and associate undertakings are recognised at cost.

Taxation

The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

2. NET INCOME AND EXPENDITURE FOR THE YEAR

Net income and expenditure is stated after charging:

	2021	2020
	£	£
Depreciation	4,530	5,089
<i>Independent examiner's remuneration:</i>		
Independent examination fees	840	840
Other accountancy services	3,402	1,785
	<u>3,402</u>	<u>1,785</u>

3. INCOME FROM DONATIONS AND GRANTS

	2021	2020
	£	£
Donations for therapies	19,304	42,652
General donations and gift aid	54,633	77,518
Room hire donations	8,415	16,670
Library rental income	14	64
Job retention scheme grants	97,233	47,240
Local council Covid grants	26,500	-
	<u>206,099</u>	<u>184,144</u>

Income from donations totalling £206,099 (2020: £184,144) were unrestricted.

4. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Café	307	6,806
Shop	4,826	13,126
	<u>5,133</u>	<u>19,932</u>

Income from charitable activities totalling £5,133 (2020: £19,932) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2021

5. STAFF COSTS

	2021 £	2020 £
<i>Staff costs:</i>		
Gross wages	150,257	101,505
Social security	6,188	3,301
Pensions	2,579	1,771
	<u>159,024</u>	<u>106,577</u>

The average number of employees during the year were as follows:

	No	No
Charitable services	6	4
Maintenance and cleaning	3	2
Management and administration	2	2
	<u>11</u>	<u>8</u>

During the year, no employee received remuneration in excess of £60,000

The trustees and key management personal have received neither remuneration nor reimbursement of expenses during the period.

6. RESOURCES EXPENDED

	Raising funds	Charitable activities	2021 £	2020 £
Therapy expenses	-	468	468	298
Staff wages	21,752	74,671	96,423	71,724
Rates and water	696	1,292	1,988	5,007
Light and heat	2,446	4,544	6,990	7,753
Insurance	2,837	5,268	8,105	9,183
Telephone	314	583	897	2,084
Advertising	8	16	24	267
Computer costs	242	447	689	1,089
Repairs	826	1,533	2,359	880
Cleaning	531	986	1,517	396
Accountancy	1,485	2,757	4,242	2,625
Bank charges	1,321	-	1,321	1,916
Depreciation	1,585	2,945	4,530	5,089
Support costs (note 7)	22,547	41,872	64,419	37,256
	<u>56,590</u>	<u>137,382</u>	<u>193,972</u>	<u>145,567</u>

Resources expended totalling £193,972 (2020: £145,567) were unrestricted.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2021

7. SUPPORT COSTS

	2021	2020
	£	£
Staff wages	62,601	34,853
Insurance	778	778
Office supplies	-	600
Professional fees	1,040	1,025
	<u>64,419</u>	<u>37,256</u>

8. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Fixtures and fittings	Total £
COST				
At 1 st August 2020	67,995	38,975	28,507	135,477
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 st July 2021	<u>67,995</u>	<u>38,975</u>	<u>28,507</u>	<u>135,477</u>
DEPRECIATION				
At 1 st August 2020	64,259	20,397	21,637	106,293
Charge for year	1,071	2,430	1,029	4,530
Eliminated on disposal	-	-	-	-
At 31 st July 2021	<u>65,330</u>	<u>22,827</u>	<u>22,666</u>	<u>110,823</u>
NET BOOK VALUE				
At 31 st July 2021	<u>2,665</u>	<u>16,148</u>	<u>5,841</u>	<u>24,654</u>
At 31 st July 2020	<u>3,736</u>	<u>18,578</u>	<u>6,870</u>	<u>29,184</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2021

9. FIXED ASSET INVESTMENTS

	2021 £	2020 £
COST		
At 1 st August 2020	1,001	1,001
Additions/Disposals	(1)	-
At 31 st July 2021	<u>1,000</u>	<u>1,001</u>

Fixed asset investments represent 100% (£1,000) of the issued share capital of the subsidiary undertaking Pendle Catering Limited. The charity previously owned 25% (£1) of the issued share capital of Band of Light Media Ltd, but this was disposed of during the year.

The principle activity of Pendle Catering Limited, a wholly owned subsidiary of the charity, is that of carrying on the business of a general commercial company on behalf of the parent company. The parent company receives all profits made by the company. The registered address of the company is the same as the parent and can be found in the Report of Trustees on page 1.

The following is a summary of the trading subsidiaries' results for the year:

	£	£
Turnover		37,532
Expenditure:		
Cost of generating funds	9,826	
Cost of management and administration	11,215	21,041
Surplus for the year		<u>16,491</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	6,687	17,518
Amounts owed by group undertakings	140,819	142,699
	<u>147,506</u>	<u>160,217</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	560	4,994
Social security and other taxes	1,195	824
Other creditors	2,785	10,970
	<u>4,540</u>	<u>16,788</u>

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31ST JULY 2021

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total Funds £
Fixed assets	25,654	-	25,654	30,185
Current assets	200,240	-	200,240	190,697
Current liabilities	(4,540)	-	(4,540)	(16,788)
	<u>221,354</u>	<u>-</u>	<u>221,354</u>	<u>204,094</u>

13. MOVEMENT IN FUNDS

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
Unrestricted funds			
General	<u>204,094</u>	<u>17,260</u>	<u>221,354</u>
TOTAL FUNDS	<u>204,094</u>	<u>17,260</u>	<u>221,354</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
Unrestricted funds				
General	<u>211,232</u>	<u>193,972</u>	<u>-</u>	<u>17,260</u>
	<u>211,232</u>	<u>193,972</u>	<u>-</u>	<u>17,260</u>

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