

**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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	Page
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

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# THE SANCTUARY OF HEALING TRUST

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

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### FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31<sup>st</sup> 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 1<sup>st</sup> 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

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### 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.

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## THE SANCTUARY OF HEALING TRUST

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

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#### 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**

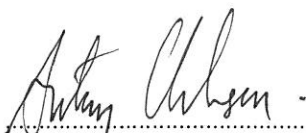
**REPORT OF THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 31ST JULY 2022**

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**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: 20<sup>th</sup> March 2023



C Hopkinson - Secretary  
Dated: 20<sup>th</sup> March 2023

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

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I report on the accounts of the Sanctuary of Healing Trust for the year ended 31<sup>st</sup> 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: 20<sup>th</sup> 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 £
<b>INCOMING RESOURCES</b>					
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	-
<b>Total incoming resources</b>		<b>148,027</b>	<b>-</b>	<b>148,027</b>	<b>211,232</b>
<b>RESOURCES EXPENDED</b>					
Raising funds	7	44,813	-	44,813	56,590
Charitable activities	7	79,660	-	79,660	137,382
<b>Total resources expended</b>		<b>124,473</b>	<b>-</b>	<b>124,473</b>	<b>193,972</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>23,554</b>	<b>-</b>	<b>23,554</b>	<b>17,260</b>
<b>Other recognised gains and losses</b>					
Net gains/(losses) on investments		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>23,554</b>	<b>-</b>	<b>23,554</b>	<b>17,260</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		221,354	-	221,354	204,094
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>244,908</b>	<b>-</b>	<b>244,908</b>	<b>221,354</b>

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

The financial statements were approved by the Board of Trustees on 20<sup>th</sup> 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

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### 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

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# 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

### 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
	121,773	206,099

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
	27,409	5,133

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 £
<b>COST</b>				
At 1 <sup>st</sup> August 2021	67,995	38,975	28,507	135,477
Additions	-	1,946	336	2,282
Disposals	-	-	-	-
At 31 <sup>st</sup> July 2022	<u>67,995</u>	<u>40,921</u>	<u>28,843</u>	<u>137,759</u>
<b>DEPRECIATION</b>				
At 1 <sup>st</sup> 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 <sup>st</sup> July 2022	<u>66,401</u>	<u>25,343</u>	<u>23,551</u>	<u>115,295</u>
<b>NET BOOK VALUE</b>				
At 31 <sup>st</sup> July 2022	<u>1,594</u>	<u>15,578</u>	<u>5,292</u>	<u>22,464</u>
At 31 <sup>st</sup> 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 £
<b>COST</b>		
At 1 <sup>st</sup> August 2021	1,000	1,001
Additions/Disposals	-	(1)
At 31 <sup>st</sup> 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
<b>Deficit for the year</b>		<u><b>(12,482)</b></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
<b>TOTAL FUNDS</b>	<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