

DURHAM CITY OF SANCTUARY

REPORT AND FINANCIAL STATEMENTS
For the year ended 5 April 2025

Charity Number 1168523

DURHAM CITY OF SANCTUARY
ANNUAL REPORT AND FINANCIAL STATEMENTS
For the year ended 5 April 2025

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Durham City of Sanctuary (Charity Registration 1168523)

Annual Report December 2025

Durham City of Sanctuary, a member of the national Cities of Sanctuary movement, came into being in response to the decision by Durham County Council to participate in the government-funded resettlement scheme to receive and support Syrian refugees in the region. Durham City of Sanctuary has now completed 10 years as a Charitable Incorporated Organisation (CIO). The designation of County Durham as a dispersal site for people categorized by the government as 'asylum seekers', relocation policies to provide adequate housing for Afghan refugees in temporary accommodation, the continuing wars in Ukraine and Sudan mean that the voluntary sector has again been asked to meet increasing need. Public sector pressure on services following years of diminishing funding continues to affect our regional communities. As ever, the commitment shown by our volunteers, fellow Trustees and partnership organizations, is valued beyond words.

The regional networks run by the national City of Sanctuary movement and the work of countywide bodies like the Durham Community Foundation and Durham Community Action continue to be invaluable for the exchange of information and good practice and they have increased their offer of valuable online resources, including safeguarding and other key training modules. Face to face training for Trustees and volunteers, alongside regular updates on key developments in both government policy and the Charity Commission requirements enable small NGOs to be established, survive and flourish.

We hold our AGM, in person, in one of the locations we cover, hosted by locally based refugee Trustees.

The quarterly Trustee meetings continue to be virtual to enable good attendance, given the geographical distances and caring responsibilities of Trustees.

In 2025 we have continued to find the Coordinator and Communications post an excellent investment, but our highly skilled refugee stepped down from the role in September 2025, with several months' notice, to take up a fully funded Masters course. After a lengthy recruitment process, we now have a new Coordinator, also a refugee but from a different cultural background, working 30 hours a week.

We have also recruited one of our refugee Trustees to carry out a one-year, part-time, paid project, to explore the needs and aspirations of our refugee groups across County Durham, with due attention to how these may differ by age, gender, and background. This began in late November and is already bearing fruit, gathering both requests that can be met quickly and longer-term project ideas.

Current Activities:

The drop-ins now meet needs across a wide geographical area and continue to respond to local and specific circumstances. Social opportunities and signposting to advice sit alongside children's activities, informal reading, writing, and other targeted support. Educational support for young people preparing for GCSEs and A levels, with Durham University student volunteers

led by an adult volunteer, continues to be popular. The Taste of Syria cultural exchange and fundraising events and outings organized by refugee Trustees or other responsible refugee adults are well attended and in one location provide a source of income for four refugees whose food licensing was funded by DCoS. We support/co-fund Eid celebrations, Christmas parties and other get togethers, although finding suitable venues for the growing numbers continues to be challenging. Nonetheless, our outgoing coordinator organized a hugely successful summer gathering, with participants from all refugee backgrounds, volunteers from drop-ins and projects and other supporters, to celebrate a decade of DCoS.

We have also funded specific educational support, such as transport, registration fees and contributions to costs to enable professional qualifications/certification and employability opportunities, through careful due process and sometimes with one-off fundraisers.

Young people continue to enjoy fitness opportunities we have funded (gym membership; karate clubs; basketball) but the desire for safe youth club spaces and workshops on sex and relationship education has increased. We hope that the recent government announcement of investment in these kinds of community facilities will enable us to collaborate in finally achieving access in 2026. Enhancing cultural awareness and exchange are also still viewed as gaps, often by older refugees and new arrivals, despite the dedicated work of DCC staff. NEMP and other bodies produce very useful pamphlets across a range of areas, but face to face sessions would be the preferred model.

Impact of Coordinator Role:

In addition to invaluable administrative work and drop-in support, the Coordinator and Communications role holder initiated and/or developed further activities and networking in 2025:

DU Fresher's Fair – promoting volunteering with DCoS, engages students as volunteers. The new coordinator is working to encourage student participation in drop-ins held in more remote parts of the county.

Local Heritage information sessions – organised sessions to educate sanctuary seekers about local heritage

Amazon, Bowburn – volunteer days, employment opportunities and gifts for children

We continue to arrange and fund DBS checks for volunteers but are grateful to the University for arranging and funding these checks for student volunteers.

We have also continued to successfully raise funds for a range of emergency requests, which include perennials such as bicycles, PE equipment, school uniform and other essentials for schoolchildren where they cannot be sourced elsewhere. Smart TVs are essential for language consolidation and cultural access, so we continue to fund those for new arrivals. Volunteers continue to support families applying for indefinite right to remain to study for the Citizenship test.

There is concern amongst both more settled refugees and recent arrivals about proposed legal changes to the timescales and pathways to apply for Indefinite Right to Remain and to Citizenship.

Student groups from Durham University continue to be hugely supportive, both with volunteering and fundraising. We received a donation of £30,000 from a Student-run Fashion Show, which has been earmarked for a wide range of activities and projects.

We celebrate the resilience, creativity and talent of our diverse groups. Once again, we have witnessed this year people gaining employment and professional qualifications, against difficult odds, exercising leadership and providing emotional support in their communities, raising multilingual children, with rich cultural awareness and practice. All this against a backdrop of hostile activity by a vocal and visible minority but also damaging rhetoric from some politicians. This has impacted on everyday lives, making many refugees feel less safe and meaning that some leave their homes less often, generating social isolation.

Plans for 2026

As set out in last year's report, we now have one of our Trustees carrying out a strategic review of what we provide and what refugees would like us to enable, wherever possible. The funding landscape has deteriorated for the third sector, but most projects that have already been suggested by refugees are eligible for existing or new funding streams. They include youth clubs, arts projects, voices/narratives (through creative writing, video/podcasts) and music projects like the Songs of Sanctuary project (2017-2020), devised and led by Sam Slatcher.

We have postponed the Skills and Employment Aspirations Audit, due to the turnover in the coordinator role. However, we still hope to initiate it in 2026, once the coordinator has been fully inducted, with two Trustees and a representative from the SIEF Enterprise Forum.

We will also look to recruit additional refugee trustees, with the goal of having representation from all the cultural groups with whom we work. Another goal is to successfully return to the co-chair model, with a refugee co-chair. Wider leadership development opportunities could include a local version of the Sanctuary in Politics programme. The diaspora communities in the North East have valuable life experience, a humane approach, value ethical integrity and active community development, so co-creating pathways to leadership is an exciting aspiration.

Dr S F Frenk

December 2025.

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 5 April 2025.

The financial statements comply with the Charities Act 2022, the Memorandum and Articles of Association, and 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 UK and Republic of Ireland (FRS 102)

Financial review

Review of the year

The results for the year and the charity's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £27,641 (2024: £19,713) of which £14,712 was restricted (2024: £13,000) and expenditure of £36,095 (2024: £32,893) of which £12,427 was restricted (2024: £32,148). There was an operating deficit of £8,454 (2024: deficit of £13,180) of which a surplus of £2,285 was restricted (2024: deficit of £19,148).

At 5 April 2025 the Charity had net assets of £29,557 (2024: £38,011) of which £28,439 was restricted (2024: £26,154).

Reserves policy/Going concern

The Trustees consider the level of reserves, £1,118 (2024: £11,857), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

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

Registered charity name	Durham City of sanctuary
Charity number	1168523
Registered office	St Aidans College Windmill Hill Durham DH1 3LJ
Trustees and Members of the Board	Dr S F Frenk (Chair) I Wilkinson F Faqir A Al Ali I H Malouhi E H Simpson N Stravropolou T P Devereux J Radziunas
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne. NE1 4BX.

Recruitment and Appointment of the Board

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main charity documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

Statement of Trustee Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity SORP requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of incoming resources and application of resources, including the receipts and payments of the charity for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12/01/26 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Dr S F Frenk', enclosed within a large, loopy oval shape.

Dr S F Frenk
Chair

DURHAM CITY OF SANCTUARY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 5 April 2025

I report on the financial statements of Durham City of Sanctuary for the year ended 5 April 2025, which are set out on pages 7 to 16.

Respective responsibilities of 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 of the Charities Act 2022 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- h the accounting records were not kept in accordance with section 130 of the Charities Act; or
- h the accounts did not accord with the accounting records; or
- h the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Doug Maltman FMAAT
Fellow Member of the Association of Accountancy Technicians
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 15.01.2026

D J Maltman

DURHAM CITY OF SANCTUARY

STATEMENT OF RECEIPTS AND PAYMENT

For the year ended 5 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts from:					
Donations and legacies	5	11,900	2,212	14,112	6,713
Charitable activities					
Grants and contracts	6	-	12,500	12,500	13,000
Other trading activities	7	1,029	-	1,029	-
Total receipts		12,929	14,712	27,641	19,713
Payments on:					
Charitable activities					
Operation of the charity	8	23,668	12,427	36,095	32,893
Total payments		23,668	12,427	36,095	32,893
Reconciliation of funds					
Net of receipts/payments		(10,739)	2,285	(8,454)	(13,180)
Cash funds brought forward		11,857	26,154	38,011	51,191
Cash carried forward		1,118	28,439	29,557	38,011

The Receipts and Payments Statement includes all gains and losses recognised in the year. All receipts and payments derive from continuing activities

The notes on pages 9 to 16 form an integral part of these accounts.

STATEMENT OF ASSETS AND LIABILITIES


As at 5 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Cash funds</u>					
Cash at bank and in hand	16	1,118	28,439	29,557	38,011
Assets: amounts receivable within one year	15			3,762	1,200
Liabilities: amounts falling due within one year	17			522	360
<u>Funds of the charity</u>					
Unrestricted income funds				1,118	11,857
Restricted income funds				28,439	26,154
Total funds				29,557	38,011

The notes on pages 9 to 16 form an integral part of these accounts.

These financial statements were approved by the Board on: 12/01/26

and are signed on its behalf by:
Dr S F Frenk Chair

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DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

The accounts have been prepared on the receipts and payments basis. An audit is not required by the charity's constitution and has not been requested by the trustees.

The accounts have been prepared 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 UK and Republic of Ireland.

Durham City of Sanctuary meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year end of £1,118 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

3 Receipts

3.1 Recognition of receipts

Receipts are recognised when the charity has received the resources, any performance conditions attached to the item(s) of receipt have been met.

3.2 Offsetting

There has been no offsetting of receipts and payments, unless required or permitted by SORP.

3.3 Grants and donations

Receipts from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has received the funds, any performance conditions attached to the grants have been met.

3.4 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Payments on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the payment was incurred.

4.5 Liabilities

The charity has liabilities which are measured at settlement amounts less any trade discounts.

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

Analysis of receipts

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
5 Donations and legacies				
Donations and gifts	11,900	2,212	14,112	5,200
Gift Aid	-	-	-	1,513
	<u>11,900</u>	<u>2,212</u>	<u>14,112</u>	<u>6,713</u>
6 Charitable activities				
<u>Income from grants</u>				
Sir James Knott Trust	-	-	-	12,000
Ballinger	-	-	-	1,000
Durham County Council	-	10,000	10,000	-
Broom Hill	-	2,000	2,000	-
Durham University	-	500	500	-
	<u>-</u>	<u>12,500</u>	<u>12,500</u>	<u>13,000</u>
7 Other trading activities				
Membership	1,029	-	1,029	-
	<u>1,029</u>	<u>-</u>	<u>1,029</u>	<u>-</u>

Receipts were £27,641 (2024: £19,713) of which £12,929 was unrestricted or designated (2024: £6,713) and £14,712 was restricted (2024: £13,000)

DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

Analysis of payments on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
8 Charitable activities				
<u>Direct costs</u>				
Coordinator and Communications Administrator	11,025	10,000	21,025	3,717
Consultancy	700	-	700	-
Drop in kids club	2,527	392	2,919	954
Gym membership	776	-	776	5,943
Educational support	1,224	655	1,879	3,831
Sports Day at Maiden Castle	-	-	-	467
Other direct costs	790	15	805	939
<u>Support costs</u>				
Rents - Hire of hall and storage	2,195	-	2,195	5,886
Insurance	362	-	362	302
Bank charges	96	-	96	112
Just Giving charges	216	-	216	216
Sundry expenses	1,389	200	1,589	349
Accountancy fee	540	-	540	35
Transport and travelling expenses	517	100	617	4,618
TV and licences	804	1,065	1,869	3,737
Refreshments	-	-	-	965
DBS checks	160	-	160	192
Payroll fees	347	-	347	-
<u>Governance costs</u>				
Governance training	-	-	-	630
	<u>23,668</u>	<u>12,427</u>	<u>36,095</u>	<u>32,893</u>

Payments on charitable activities were £36,095 (2024: £32,893) of which £23,668 was unrestricted or designated (2024: £745) and £12,427 was restricted (2024: £32,148)

9 Fees for examination of the accounts

	2025 £	2024 £
Independent examiner's fees for reporting on the accounts	420	360
	<u>420</u>	<u>360</u>

DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

10 Analysis of staff costs and the cost of key management personnel

	2025 £	2024 £
Salaries and wages	21,025	3,717
	21,025	3,717

No employee received remuneration above £60,000 (2024: £nil)

The key management personnel of the charity, comprise the trustees and the charity manager . The total employee benefits of the key management personnel of the charity were £0.

11 Staff numbers

The average monthly head count was 1 staff (2024: 1 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2025 Number	2024 Number
The parts of the charity in which the employee's work		
Governance	1.0	1.0
	1.0	1.0

12 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

The following detail the expenses incurred by the trustees.

	2025 £	2024 £
Travel	102	-
	102	-

Transaction(s) with related parties

The Chair and a trustee made the folowing unrestricted donations to the charity during 2024-25:

Name of the trustee or related party	Relationship to charity	Description of the transaction	Amount £	Balance at period end £	Amounts written off £
T P Devereux	Trustee	Donation	565	565	-
Dr S F Frenk	Chair	Donation	1,600	1,600	-

DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

13 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £1,363 (2024: £0). There was £0 outstanding as at 05 April 2025 (2024: £0)

14 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

15 Assets (receivable within 1 year)

	2025 £	2024 £
Other debtors	3,762	1,200
	<u>3,762</u>	<u>1,200</u>

16 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and in hand	29,557	38,011
	<u>29,557</u>	<u>38,011</u>

17 Liabilities (payable within 1 year)

	2025 £	2024 £
Trustee expenses	102	-
Accruals		
Independent examination of accounts	420	360
	<u>522</u>	<u>360</u>

18 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

	balances balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	4,150	11,773	(23,668)	-	(7,745)
Designated funds					
Long term expenditure	7,707	1,156	-	-	8,863
Totals	11,857	12,929	(23,668)	-	1,118

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds	15% contribution to long term expenditure contingency

Analysis of movement in restricted funds

	balances balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Restricted funds					
Coordinator and Communications Administrator	12,000	10,000	(10,000)	-	12,000
Non-core Costs	13,621	-	-	-	13,621
Sporting Activities	533	-	-	-	533
Calendar donations	-	292	(292)	-	-
Broom Hill	-	2,000	(100)	-	1,900
Durham University	-	500	(115)	-	385
Theatre donations	-	200	(200)	-	-
Exam fees donations	-	655	(655)	-	-
TV donations	-	1,065	(1,065)	-	-
Totals	26,154	14,712	(12,427)	-	28,439

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Coordinator and Communications Administrator	Grant for core costs for Coordinator & Communication Administrator position
Non-core Costs	Drop ins and educational support session costs
Sporting Activities	Grant for exercise & sporting activities, has to be match funded
Calendar donations	Calendars created by refugee families
Broom Hill	Grant to promote community & refugee activities in Crook, Co Durham
Durham University	Donation to assist with refugee travel expenses

DURHAM CITY OF SANCTUARY

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 5 April 2025

Purpose of restricted funds (continued)

Theatre donations	Refugee childrens first trip to a theatre performance, tickets + transport
Exam fees donations	IELTS exam fee assistance, required before starting teaching degree
TV donations	Donations to help provide SmartTVs for newly arrived refugee families

20 Capital commitments

As at 5 April 2025, the charity had no capital commitments (2024 -£nil)