

# LANCASTER AND MORECAMBE CITY OF SANCTUARY CHARITY ASSOCIATION

England & Wales · Charity number 1181282

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2018-12-20

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

## Contact

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**Address** 9 Halton Road  
Lancaster  
LA1 2EA

**Phone** 0152432838

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**Website** [lancasterandmorecambe.cityofsanctuary.org](http://lancasterandmorecambe.cityofsanctuary.org)

## Activities

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**Objects:** FOR THE PUBLIC BENEFIT, THE RELIEF OF POVERTY AMONG REFUGEES AND ASYLUM SEEKERS LIVING IN LANCASTER AND MORECAMBE, BY PROVIDING THEM WITH GRANTS, ITEMS, AND SERVICES.

**Activities:** Lancaster and Morecambe City of Sanctuary objects are the relief of poverty among Refugees and Asylum Seters living in Lancaster and Morecambe by providing them with grants, items and services.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

## Geography

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- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£38,504	£22,027	-	-
2024-09-30	£12,876	£14,569	-	-
2023-09-30	£22,471	£20,343	-	-
2022-09-30	£21,819	£20,231	-	-
2021-09-30	£31,326	£26,207	-	-

## Trustees

Name	Role	Appointed
Jean O'Neill	Chair	2019-09-19
Angela Onek		2020-12-14
Anne Claire Chapman		2023-05-01
Bashar Bakhou		2023-01-01
Dr ELIZABETH ROBERTS		2018-09-19
Jane Lippitt		2019-12-06
Jennifer Maclennan		2025-06-10
Somayeh Roustaei		2023-01-01

**LANCASTER AND MORECAMBE CITY OF SANCTUARY CHARITY ASSOCIATION**

England & Wales - Charity number 1181282

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# Accounts

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**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

**Registered Charity Number 1181282**

**Trustees' report and Financial Statement for the year ending  
30<sup>th</sup> September 2025**

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## CHARITY INFORMATION

<b>Registration</b>	Charity Number: 1181282
<b>Board of Trustees</b>	The following persons have served as Trustees during the period and up to the date of this report:  Jean O'Neill (chair) Elizabeth Roberts (secretary) Anne Chapman (treasurer) Angela Onek Jane Lippitt Bashar Bakhou Somayeh Roustaei Jennifer MacLennan (co-opted March 2025)
<b>Principle Address</b>	9 Halton Road, Lancaster LA1 2EA
<b>Bankers</b>	Cumberland Building Society Cumberland House, Castle Street, CARLISLE CA3 8RX
<b>Insurers</b>	Ansvar Insurance, Ansvar House, St Leonards Road, Eastbourne, East Sussex, BN21 3UR
<b>Independent Examiner</b>	Janet Hirst

## Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 30<sup>th</sup> September 2025. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2015).

The objects of the charity are “for the public benefit for the relief of poverty among Refugees and Asylum Seekers living in Lancaster and Morecambe by providing them with grants, items and services. “

The charity’s main activities for the public benefit have been raising money to pay for Welcome Packs for newly arrived Asylum Seekers, and to provide emergency grants to asylum seekers and refugees. This year, Trustees agreed to an additional grant-making policy to reflect the changing circumstances of asylum seekers and refugees. We have set up a loan deposit scheme, which lends refugees the money they need for a deposit on a place to live, when they have to move out of the SERCO house. We have received a number of donations to this scheme, and a total grant of £10,000 from the local Society of Friends (Quakers). The first half of this grant (£5000) is recorded in our accounts, together with individual donations following an appeal, making a total available of £8,164. The scheme was set up in July and by the end of this reporting year, loans had been made to the value of £1525.

Our accounts also show that emergency grants more than doubled, compared to the previous year. Other support to individuals, mainly to help them with the costs of travel to see lawyers, Home Office interviews or reporting at police stations, has again doubled compared with last year. Meanwhile, our expenditure on welcome packs has remained similar to last year.

We have continued to support our ESOL (English for speakers of other languages) project, which is delivered via Global Link. We were successful in a bid to the National lottery to support our ESOL programme. Income for the Bike Project has exceeded expenditure, as a number of good quality bikes have been sold, with the donors’ consent. We are grateful to Tim Dant for his years of work volunteering and running the Bike Project, and to Mark Slaski, who took over as co-ordinator from Tim during the year.

The biennial Autumn Fiesta, organised by St Thomas’ church in November 2024, was its usual success, with good attendance and many local organisations being represented, and the money raised being shared between CoS and other organisations. We also received welcome donations from the local Soroptimists, and from Lancaster Royal Grammar School.,

We again received a grant for transport costs from Lancaster District Mobility Trust for one of our partner organisations, East Meets West. This was passed on to them and enabled them to take women and children from the refugee and asylum -seeker community on trips out of Lancaster. Our regular monthly donors provide essential income, and we greatly welcome their support.

Through our partners, we have again been able to access SIM cards to enable asylum seekers to have access to the internet without cost. We have continued to provide grants for football boots and cricketing kit where needed, enabling access to sessions for all who wish to.

We were again able to be part of the Christmas Party at the Friends Meeting House, organised by Global Link. We were able once more to provide gifts of hats, scarves and gloves to all asylum seekers present.

### **Contributions made by volunteers**

Lancaster and Morecambe City of Sanctuary consists of its Trustees, plus members of partner organisations most of whom are volunteers. Three non-Trustees attend Trustees meetings in an advisory (non-voting) capacity.

### **Main achievements (30.9.24-30.9.25)**

- We provided 190 Welcome Packs. This is a 40% increase on the previous year. In each rucksack we have included underwear & socks, and a document folder, plus donations of toiletries, where available.
- We gave out £3,370 in Emergency Grants
- We provided £1,525 in rent deposit loans, under our new scheme
- We have supported the ESOL classes provided by Global Link, paying for the DBS checks for volunteers, paying travel expenses for volunteers, as well as for some training and stationery and room hire. This has totalled £4360.
- The Bike project has distributed 103 bikes, (a very similar number to last year) all of which have been donated, and then repaired by volunteers. Encouragingly, the project received over 120 donated bikes over the year. They spent £2232 on necessary repairs, parts, helmets, lamps and locks, and received £2565 from the sale of good quality donated bikes.

### **Principal sources of funds (30.9.24-30.9.25)**

Our principal source of unrestricted funds has been donations from individuals, which totalled £9199 over the year. Gift aid for donations received during the year to 5 April 2025 is included in the income for the year. In September we received £19,652 from the National Lottery for our ESOL work, which will be spent next financial year. We also received £3,500 from Lancaster District Mobility Trust, and £8,162 in donations for our Refugees Loan deposit scheme. We received £383 in donations at the Autumn Fiesta.

### **Governance of Lancaster & Morecambe City of Sanctuary**

We are a Charity Association, and our constitution was adopted on 3:12:18. The Constitution states that we are to have a minimum of 6 Trustees and a maximum of 12. In September 2025 we had 8 Trustees; Leanne Bates had resigned in October 2024, due to leaving her post at Lancaster University. Anne-Marie Houghton and Martin Walker then joined our meetings as Lancaster University's representatives. Representatives from Global Link (Gisela Renolds); RAIS (Caitlin Luna) and our Bike Project (Mark Slaski) attend Trustee Meetings. Jennifer MacLennan was co-opted as a Trustee in March 2025.

Our supporters are linked by quarterly newsletters, giving news about all matters pertaining to the City of Sanctuary.

### **Reserves Policy**

City of Sanctuary has no paid staff and does not rent office space. It therefore does not need to maintain any reserves. At 30/09/2025 we held £4,660 in unrestricted funds, plus designated funds for Welcome Packs ( £1,899): ESOL (£1945) and our bike project (£4,022).

### **Risk assessment**

The trustees recognise that they have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. No such issues have arisen and therefore none have been reported to the charity Commission.

Approved by order of the board of trustees on 21 January 2026  
and signed on its behalf by:

Jean O'Neill, Chair of Trustees

**Independent Examiner's Report to the trustees of**

**L&M City of Sanctuary.**

**Charity No. 1181282**

**Report on the Accounts for the year ended**

**30<sup>th</sup> September 2025**

**Respective responsibilities of the trustee and examiner**

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

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
- 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 Commission and 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 explanation 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 the statement below.

**Independent Examiner's Statement**

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

- 1) Which gives me reasonable cause to believe that's, in any material respect the requirements
  - To keep accounting records in accordance with section 130 of the 2011 Act
  - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

Have not been met or

- 2) To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Janet Hirst  
Changing Tides  
40 Hest Bank Road  
Bare  
Morecambe  
LA4 6HJ

Dated:

19-1-26

**Lancaster and Morecambe City of Sanctuary**  
**Statement of Financial Activities for year to 30 September 2025**

	Notes	Unrestricted	Restricted	Total	2023/4
<b>Income</b>					
Income from Donations	(2)	7,190	8,162	<b>15,352</b>	9,376
Income from Grants	(3)		23,152	<b>23,152</b>	3,500
<b>Total incoming resources</b>		<b>7,190</b>	<b>31,314</b>	<b>38,504</b>	<b>12,876</b>
<b>Expenditure</b>					
		Unrestricted	Restricted	Total	2023/4
<i>Charitable Activities:</i>					
Welcome Packs		2,067		<b>2,067</b>	2034
Emergency grants		3,370		<b>3,370</b>	1301
Other support to individuals		2,026	1,525	<b>3,551</b>	1701
Loans to refugees for housing deposits			1,525	<b>1,525</b>	0
Room hire		740		<b>740</b>	248
DBS checks		129		<b>129</b>	90
Printing and stationary for ESOL classes		620	75	<b>694</b>	106
Training (ESOL volunteers)		-		-	20
Volunteer travel expenses		312		<b>312</b>	96
Bikes		2,232		<b>2,232</b>	2064
Grants to other organisations	(4)	2,560	3,500	<b>6,060</b>	5639
Insurance		286		<b>286</b>	219
Sports equipment		1,000		<b>1,000</b>	704
Laptops		-		-	295
				21,967	14516
<i>Governance:</i>					
Room hire for AGM and gift for Independent examiner		60		<b>60</b>	53
				60	
		15,402	6,625	<b>22,027</b>	14,569
Net income		<b>-8,212</b>	24,689	<b>16,477</b>	<b>-1,694</b>
Total funds brought forward		20,738	1,525	22,263	23,956
Total funds carried forward		12,526	26,214	<b>38,740</b>	22,263

**Balance sheet**

	<u>30/09/2025</u>	<u>30/09/2024</u>
Unrestricted funds	4,660	9,777
Designated funds	7,866	0,961
Restricted funds	<u>26,214</u>	<u>1,525</u>
<b>Total funds</b>	<b><u>38,740</u></b>	<b><u>22,263</u></b>
<i>Represented by:</i>		
Cash at bank	43,593	24,141
Cash in hand		
Creditors (uncashed cheques and unpaid invoices)	<u>-4,854</u>	<u>-1,879</u>
	<u>38,740</u>	<u>22,263</u>

These financial statements of Lancaster and Morecambe City of Sanctuary Charity Association, registered charity number 1181282 were approved by the Board of Trustees and authorised for issue on 20 January 2026..



Anne Chapman,  
Treasurer

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

**Registered Charity Number 1181282**

**Notes to the Financial Statements**

**(1) ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements of the charity which is a public entity under FRS102 have been prepared in accordance with the Charities SORP (FRS 102) second edition 2019 '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)(effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**b) Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

**d) Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised but is referred to in the trustees' annual report.

**e) Expenditure and irrecoverable VAT**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for its expenditure. All costs have been directly attributed or proportionally charged to the functional categories of resources expended in the SOFA. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

**f) Fund accounting**

Unrestricted Funds are funds received which have no restrictions placed on their use and 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 to set aside to use for a specific purpose.

Restricted Funds are funds which are to be used for purposes as specified by the funder.

**g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**h) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**i) Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(2) **Income from donations and grants**

Donations from individuals		9,199
Gift aid on donations received between 6/4/24 and 5/4/25		488
Cash from Autumn Fiesta		383
Donations from organisations:		
Lancashire Central and North Area Quaker Meeting	5000	
LRGS (from walk)	20	
Soroptomists	262	
		5282
		<u>£15,352</u>

(3) **Income from Grants**

Lancaster District Mobility Trust grant for East Meets West	3,500
National Lottery - Awards for All	19,652
	<u>£23,152</u>

(4) **Grants to other organisations**

East Meets West - for travel costs	3,500
Global Link - ESOL classes	2,560

(5) **Movement of funds**

	<i>Balance on 30/9/24</i>	<i>Income</i>	<i>Expenditure</i>	<i>Movement between funds</i>	<i>Balance on 30/9/25</i>
<b>Unrestricted funds:</b>					
General fund	9,777	4,625	-6,742	-3,000	4,660
Designated funds:					
Welcome packs	3,966		-2,067		1,899
ESOL	3,305		-4,360	3,000	1,945
Bikes	3,690	2,565	-2,232		4,022
<b>Restricted funds:</b>					
Reunite a Family Appeal	1,525	-	-1,525		0
Lancaster District Mobility Trust	0	3,500	-3,500		0
Awards for All - ESOL grant		19,652	-75		19,577
Refugee housing deposits		8,162	-1,525		6,637
	<b>22,263</b>	<b>38,504</b>	<b>-22,027</b>	<b>0</b>	<b>38,740</b>

**LANCASTER AND MORECAMBE CITY OF SANCTUARY CHARITY ASSOCIATION**

England & Wales - Charity number 1181282

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# Accounts

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**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

**Trustees' report and Financial Statements for the year ended  
30<sup>th</sup> September 2021**

**Registered Charity number 1181282**

**Trustees at AGM 2020**

Sam Allan  
Sahar Elkhansaa  
Caro Kelly  
Zia Khan  
Diane Lamb  
Jane Lippitt  
Angela Onek  
Jean O'Neill, Treasurer  
Elizabeth Roberts, Chair  
Helen Roe

**Principle Address**

**105 BARTON ROAD, LANCASTER, UK\_LA1 4EN**

**Independent Examiner**

**James Eddington  
Brynmaur, Westbourne Drive, Lancaster, LA1 5EE**

**Bankers**

**Cumberland Building Society, Lancaster Branch**

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

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**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

**Trustees Annual Report**

The trustees present their report with the financial statements of the charity for the year ended 30<sup>th</sup> September 2021. The trustees have adopted the provisions of 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 (FRS102) (effective 1 January 2015).

The objects of the charity are “for the public benefit for the relief of poverty among Refugees and Asylum Seekers living in Lancaster and Morecambe by providing them with grants, items and services. “

The charity’s main activities for the public benefit have been raising money to be able to pay for Welcome Packs for newly arrived Asylum Seekers, pay for destitution grants for Asylum Seekers who have been granted leave to remain but who have to wait for the payment of their Universal Credit after the ending of their allowances paid by SERCO.

This year has seen a significant expansion of our responsibilities. Since the first days of the City of Sanctuary, here has always been an ESOL programme run in conjunction with the Lancaster and Morecambe College. This programme was organised and run by a volunteer. In the year 2019-2020 it was supported by a Lottery Fund grant which had been secured by one of our partner organisations. In the year 2020-2021 the ESOL programme became an integral part of our work and of our fund raising. Part of our object is “providing services “and we regard the provision of the ESOL programme to be an essential service. Without an ability to speak, read and write English the chances of a refugee’s integration with our local community are poor.

The ESOL programme was supported by a grant of £2000 from the City Council’s local integration fund and by a grant of £6322 from Lancashire County Council.

We also administer grants given by Lancaster City Council as part of their local integration programme and also Lancashire County Council from their District Community Wellbeing Fund.

**Policy on Grant making**

Our agreed areas of expenditure are Welcome packs, Destitution Grants, unavoidable travel costs. and the costs of the ESOL programme. Other grants may be made as agreed by Trustees at a Trustees meeting or by the three signatories agreeing the grant. Destitution grants are paid only on receipt of a form in which the request for grant is clearly supported by one of our partner organisations. This is counter signed by our chair and recipients must sign a receipt which is attached to the original claim form.

**Contributions made by volunteers.**

Lancaster and Morecambe City of Sanctuary consists of its Trustees, plus members of partner organisations most of whom are volunteers. Two non-Trustees attend Trustees meetings in an advisory capacity. Both individuals are responsible for partner projects.

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

**City of Sanctuary support from public bodies**

Lancaster City Council has provided invaluable support to our partner organisation through local integration grants. City of Sanctuary administers these on behalf of our partner organisations. These currently are the violins project, the golf project, and our ESOL programme. We also administer a grant for the Bikes project made by Lancashire County Council.

**Main achievements**

- We have provided 60 Welcome Packs. Currently these contain toiletries, socks, a document folder and snacks.
- We have given 10 Destitution Grants of £80 to 10 adults and of £40 to 1 child.
- We have provided ESOL provision for 60 students. There are different grades from beginners to GCSE level. These classes are run in conjunction with and are complementary to the work done by Lancaster and Morecambe College. When the College has been closed, they were the only ESOL provision.
- We have not given as much money for essential travel. This is considerably different from the position in previous years as COVID-19 restrictions have meant Asylum Seekers have had to travel much less than in former years.
- We have spent £4,919 on laptops for students. These were an essential part of our ESOL provision when students were doing all their lessons on line. They continue to play a vital part in students' learning.
- We have paid for Wi-Fi boosts for SERCO houses. This enables Asylum Seekers to have more communications via the What's App link.

**Principal sources of funds**

- i. We have received a grant from the Southall Trust of £5000 for emergency grants.
- ii. We have received £2000 from the Allen Lane Foundation for the 2021-2022 ESOL programme.
- iii. The City Council gave a grant of £2000 and the County Council a grant of £6322 for the 2020-2021 ESOL programme.
- iv. We have received donations from individuals. These donations plus the standing orders are a vital part of our funding, totalling £4,719 this year for our unrestricted funds.
- v. Local parishes donated £ 4,373 for the purchase of laptops.
- vi. Fund raising by the City of Sanctuary. We have made two special appeals via our email list and social media. We raised £603 for boosting Wi-Fi in Asylum Seekers houses and £1000 for one family's reunion costs.
- vii. Lancaster Quakers donated £540 for Welcome Packs.
- viii. Just Connect donated £800 for a new group, an offshoot of the ESOL programme, called BoB (Band of Brothers, a social group for men)

**Governance of the City of Sanctuary**

We are a Charity Association and our constitution was adopted on 3:12:18  
The Constitution states that we are to have a minimum of 6 Trustees and a maximum of 12.  
In September 2021 we had 9 Trustees.

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

Three new Trustees were elected at the AGM in December. They are Sahar Elkhansaa, Angela Onok and Zia Khan  
During the year three Trustees resigned, Diane Lamb, Sam Allan and Zia Khan.  
One Trustee was co-opted, Mary Sharples.  
Trustees meet once a month on zoom.

We invited nominations for Trustees from the supporters of City of Sanctuary at our AGM. These supporters are linked by emails which gives news about all matters pertaining to the City of Sanctuary. Normally this wide group of about 120 is also invited to two Forums each year and to the AGM. However, because of Covid restrictions, we have relied on circulating reports from our partner organisations We have recently developed a newsletter which we hope to issue each month.

**Reserves Policy**

City of Sanctuary has no paid staff and does not rent office space. All income is passed on to the beneficiaries as set out in the objectives. On this basis no reserves are held by the Charity.

**Risk assessment**

The trustees recognise that they have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. No such issues have arisen and therefore none have been reported to the charity Commission.

Approved by order of the board of trustees on .....13<sup>th</sup> December..... and signed on its behalf

by: .......... Elizabeth Roberts - Trustee

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

**Independent examiner's report to the trustees of Lancaster and Morecambe City of Sanctuary**

I report to the charity trustees on my examination of the accounts of the Lancaster and Morecambe City of Sanctuary for the year ended 30<sup>th</sup> September 2021.

**Responsibilities and basis of report**

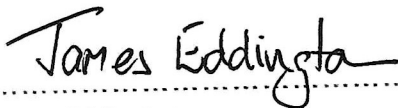
As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



James Eddington  
Brynmawr  
Westbourne Drive  
Lancaster  
LA1 5EE

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
CHARITY ASSOCIATION**

Statement of Financial Activities for the year ended 30<sup>th</sup> September 2021

		Unrestricted	Restricted	Total Funds	2019/2020
<b>Incoming resources</b>					
<b>Incoming resources from generated resources</b>					
Voluntary income/grants		4,719	0	4,719	4,436
Activities for generating resources		0	0	0	1,210
Investment Income		4	0	4	12
<b>Incoming resources from charitable activities</b>		0	16,774	0	0
<b>Other incoming resources</b>		5000	4,830	26,603	12,584
<b>Total incoming resources</b>		<b>9,723</b>	<b>21,603</b>	<b>31,326</b>	<b>18,242</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating voluntary income</b>					
costs of generating voluntary income	6	0	0	0	6
Costs of generating resources	7	0	0	0	56
Investment management costs	8	0	0	0	0
<b>Charitable activities</b>	9	6,003	19,859	25,861	21,108
<b>Governance costs</b>	10	345	0	345	0
<b>Other resources expended</b>	11	0	0	0	0
		<b>6,349</b>	<b>19,859</b>	<b>26,207</b>	<b>20,171</b>
<b>Net incoming / outgoing resources before transfers</b>		<b>3,374</b>	<b>1,745</b>	<b>5,119</b>	<b>-1,929</b>
Transfers	12	0	0	0	0
Gross transfers between funds					
<b>Net incoming resources before other recognised gains &amp; losses</b>		<b>3,374</b>	<b>1,745</b>	<b>5,119</b>	<b>-1,929</b>
Other recognised gains/losses	13	0	0	0	0
Gains on revaluation of fixed assets for charities own use	14	0	0	0	0
Gains/Losses on investment assets	15	0	0	0	0
Actuarial gain/losses on defined benefit pension schemes	16	0	0	0	0
		<b>3,374</b>	<b>1,745</b>	<b>5,119</b>	<b>-1,929</b>
<b>Total funds brought forward</b>		<b>5,201</b>	<b>9,923</b>	<b>15,124</b>	<b>17,054</b>
<b>Total funds carried forward</b>		<b>8,575</b>	<b>11,668</b>	<b>20,243</b>	<b>15,125</b>


**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
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<b>SOFA Balance Sheet for period ended 30th September 2021</b>				<b>2019/2020</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Fixed Assets</b>				
Intangible assets	0	0	0	0
Tangible Assets	0	0	0	0
Heritage Assets	0	0	0	0
Investments	0	0	0	0
<b>Total Fixed Assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current Assets</b>				
Stock and work in progress	0	0	0	0
Debtors	0	0	0	0
Investments	0	0	0	0
Cash at bank and in hand	<b>8,575</b>	<b>11,668</b>	<b>20,243</b>	<b>15,125</b>
<b>Total Current Assets</b>	<b>8,575</b>	<b>11,668</b>	<b>20,243</b>	<b>15,125</b>
<b>Liabilities</b>				
Creditors falling due within one year	0	0	0	0
<b>Net current assets or liabilities</b>	<b>8,575</b>	<b>11,668</b>	<b>20,243</b>	<b>15,125</b>
Creditors falling due in more than one year.	0	0	0	0
Provisions for liabilities and charges	0	0	0	0
Defined pension scheme asset or liability	0	0	0	0
<b>The funds of the Charity</b>				
Endowment funds	0	0	0	0
Restricted income funds		11,668	11,668	9,923
Unrestricted income funds	8,575	0	8,575	5,201
Share capital			0	0
revaluation reserve	0	0	0	0
Pension reserve	0	0	0	0
<b>Total charity funds</b>	<b>8,575</b>	<b>11,668</b>	<b>20,243</b>	<b>15,125</b>

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
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The financial statements were approved by the Board of Trustees on ..... 13<sup>th</sup> December 2021 .....  
and were signed on its behalf by:

 ..... Elizabeth Roberts -Trustee

 ..... Jean O'Neill -Trustee

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
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**Notes to the Accounts**

**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)',

**Financial Reporting Standard 102**

'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention. The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities on a historical basis once the transaction has been completed.

**Expenditure**

Liabilities are recognised as expenditure on a historical basis as soon as transaction is completed.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
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**2. Income**

The Charities sources of income are set out in table 1. It has been another good year with particular support from organisations giving restricted grants. We very much appreciate donations from individuals that are unrestricted and need to work in the next year to increase this form of income.

Table 1

Individual donations	£4,719
Organisation donations	£11,830
Lancaster City Council restricted	£6,322
Restricted grants	£8,451
Fundraising	£0
Interest	£4
<b>TOTAL</b>	<b>£31,326</b>

**3. Charitable Activity Costs - Expenditure**

Table 2 sets out the expenditure by category. Bikes are an important part of supporting refugees and thanks to a new source of funding this has been able to continue this year.

Table 2

	Source	Unrestricted	Restricted
<i>Bike (LIF - restricted)</i>	Lancaster City Council	£1,701	£318
<i>Other Grants</i>		£71	
<i>Travel - Grants</i>		£490	
<i>Destitution Grants</i>		£,1,915	
<i>Laptops/WIFI</i>			£4,220
<i>Stationary/admin</i>		£345	
<i>WP Welcome Packs</i>		£632	£540
<i>Football</i>	Lancaster City Council	£230	£55
<i>Summer programme</i>	Lancaster City Council		£253
<i>Golf</i>	Lancaster City Council		£730
<i>Family Learning Project</i>			£1,308
<i>ESOL</i>	LCC and Allen Lane foundation	963	£7,050
<i>BOB</i>			£405
<i>Acting as agent</i>	Barrow Cadbury		£4,980
		<b>£6,349</b>	<b>£19,859</b>

**LANCASTER AND MORECAMBE CITY OF SANCTUARY  
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**4. Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 30<sup>th</sup> September 2019.

**5. Restricted Funds**

Table 3 provides a breakdown of the restricted funds granted to the Charity and their expenditure. £11,165 has been received in year.

Table 3

Restricted Fund		Available Funds b/f	Grant in 2020/21	Expenditure in 2020/21	Available Funds c/f
Lancaster City Council	Football	£5.27	£50.00	£52.27	£0
	Bikes	£1,499.40	0	£318.10	£1,181.30
	Violins	£889.00	£0	£0	£ 889.00
	Summer	£945.00	£0	£253.42	£691.58
	Golf	£1,580.00	£0	£730.00	£850.00
	ESOL	£2,000.00	8,322	£7,050	£3,272.29
Lottery	Transferred to ESOL	£737.82	£0	£737.82	£0
Bikes 2		£0	£2,673.00	£1,701.19	£971.81
Family Learning		£2,659.00	£1,052.65	£1,307.68	£1,403.97
Go Fund Me	Transferred to FLP	£52.65	£0	£52.65	£0
Barrow Cadbury		£0	£4,830	£4,830	£0
Welcome Packs		£0	£540.00	£540.00	£0
BOB		£0	£815.00	£404.57	£410.43
Laptops/WIFI		£0	£4,373.59	£4,219.92	£153.67
<b>TOTALS</b>		<b>£10,368</b>	<b>£21,656</b>	<b>£22,200</b>	<b>£9,824</b>