

LANCASTER AND MORECAMBE CITY OF SANCTUARY

CHARITY ASSOCIATION

Registered Charity Number 1181282

**Trustees' report and Financial Statement for the year ending
30th September 2025**

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CHARITY INFORMATION

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

Report of the Trustees

The trustees present their report with the financial statements of the charity for the year ended 30th 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

30th 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 required 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				
Income		Unrestricted	Restricted	Total	2023/4
Income from Donations	(2)	7,190	8,162	15,352	9,376
Income from Grants	(3)		23,152	23,152	3,500
Total incoming resources		7,190	31,314	38,504	12,876
Expenditure		Unrestricted	Restricted	Total	2023/4
<i>Charitable Activities:</i>					
Welcome Packs		2,067		2,067	2034
Emergency grants		3,370		3,370	1301
Other support to individuals		2,026	1,525	3,551	1701
Loans to refugees for housing deposits			1,525	1,525	0
Room hire		740		740	248
DBS checks		129		129	90
Printing and stationary for ESOL classes		620	75	694	106
Training (ESOL volunteers)		-		-	20
Volunteer travel expenses		312		312	96
Bikes		2,232		2,232	2064
Grants to other organisations	(4)	2,560	3,500	6,060	5639
Insurance		286		286	219
Sports equipment		1,000		1,000	704
Laptops		-		-	295
				21,967	14516
<i>Governance:</i>					
Room hire for AGM and gift for Independent examiner		60		60	53
				60	
		15,402	6,625	22,027	14,569
Net income		-8,212	24,689	16,477	-1,694
Total funds brought forward		20,738	1,525	22,263	23,956
Total funds carried forward		12,526	26,214	38,740	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>
Total funds	<u>38,740</u>	<u>22,263</u>
<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
	£15,352

(3) **Income from Grants**

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

(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>
Unrestricted funds:					
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
Restricted funds:					
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
	22,263	38,504	-22,027	0	38,740