

Charity registration number: 1185663

Northumberland County of Sanctuary

Annual Report and Financial Statements

for the Year Ended 30 September 2020

Wellway Accountants Limited
Borough Hall
Wellway
Morpeth
Northumberland
NE61 1BN

Northumberland County of Sanctuary

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Northumberland County of Sanctuary

Reference and Administrative Details

Trustees	Ben Hopkinson
	John Stenhouse
	Lilian Nelson
	Hilton Dawson
	Linda Tooby
	Zara Galaeva
	Murtala Touray
	Wendy Bond
Secretary	Ben Hopkinson
Principal Office	11 Watershaugh Road Warkworth Morpeth Northumberland NE65 0TT
Charity Registration Number	1185663
Independent Examiner	Wellway Accountants Limited Borough Hall Wellway Morpeth Northumberland NE61 1BN

Northumberland County of Sanctuary

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2020.

Objectives and activities

Objects and aims

Abbreviations: NCOS. = Northumberland County of Sanctuary; a/s = asylum seeker(s); LTR = people with leave to remain; SU = service user; RC = Red Cross. LE = Language Expert; NCC = Northumberland County Council; CoS = City of Sanctuary.

NORTHUMBERLAND COUNTY OF SANCTUARY (NCOS) was founded in December 2016 and registered as a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees, in November 2019. NCOS is governed by a Charity Commission Foundation Model Constitution. It is a Group of the national organisation City of Sanctuary.

1. The promotion of social inclusion for the public benefit among people who are refugees and asylum seekers, (including convention refugees, refugee communities, people with leave to remain, asylum seekers and ex-detainees), socially excluded on the grounds of their social and economic position, by promoting and/or co-ordinating services and facilities to assist them to adapt within a new community.
2. The relief of financial hardship among asylum seekers and refugees living or working in Northumberland by acting as an umbrella and resource for local refugee support services,
3. The advancement of the education of the public in general about the issues relating to refugees and those seeking asylum and human rights.
4. The promotion of equality and diversity for the public benefit by promoting activities to foster understanding and good relations between the general public and people seeking sanctuary.

Northumberland County of Sanctuary

Trustees' Report

Objectives, strategies and activities

TRANSITION

The transition from the previous unincorporated organisation that NCOS had been to a CIO went very smoothly. At the first meeting of the foundation trustees 5 more trustees were appointed. (Details below, under Governance). The new organisation took on the financial structure of its predecessor and maintained the existing activities.

STATISTICS

These are important for understanding the size of the number of people covered by the activities of NCOS.

Summary - Northumberland County of Sanctuary.

All people listed are known to this voluntary project and are outside the County Council asylum & refugee programme.

395 people (145 children) known to Project since inception in Spring 2017

77 people (28) have gained leave to remain and moved away.

29 people (13) have gained leave to remain and remained in Northumberland

Altogether 106 (41) people have gained leave to remain – 26.8%

2 people (1) have gone missing before the settlement of their asylum claims.

1 person has voluntarily returned home.

23 (8) people have moved to different asylum addresses in other parts of UK

263 people (95 children) are still seeking asylum in Northumberland

292 people (108 children) are currently in Northumberland and currently residing in:

Ashington 168 people (61 children) 19(7) LTR

Blyth 83 people (30 children) 7(4) LTR

Bedlington Station 3(1)

Bedlington 10 (3)

Seaton Delaval 7 (2)

Stakeford 6(4) 3(2) LTR

Lynemouth 3(1)

Widdrington 4(0)

Haltwhistle 4(2)

Newbiggin 6(4)

ACTIVITIES

Towards meeting the Objects and the needs, felt and expressed by these people, NCOS has:

Established an Advisory Group, whose members are asylum seekers (a/s) or people with leave to remain (LTR).

The work of this body is to explore the wishes of NCOS service users (SUs). The covid-19 restrictions have inhibited their meeting face to face in recent months but the group is working as best it may virtually and keeping in touch with SUs by telephone. It has been most valuable in making suggestions for NCOS to follow.

Before covid-19 lockdown, NCOS activity centred on and expanded from 3 key activities.

Asylum advice in partnership with the Red Cross (RC) and funded by them. Asylum advice is given by a RC worker. The worker saw applicants face to face at the Drop-ins and was available on the telephone at other times. By arrangement with Mears, the company that holds the Home Office housing contract, she is informed when new a/s are dispersed to Northumberland, registers them, contacts them and offers advice on legal representation, financial support and other essential matters. If people are given LTR, she advises them of the necessary steps they should take and contacts the authorities about their housing.

Northumberland County of Sanctuary

Trustees' Report

Drop-in sessions. Once a week, drop-ins were held in Ashington and Blyth. Here a/s could meet each other and the NCOS volunteers could meet the a/s. People ceased to be a category and became people. Matters of concern were discussed and passed on where necessary and those attending were told about events and opportunities. If it was part of NCOS policy to help SUs, e.g. with necessary bus fares, this was done. Key points of life, like a child's (or adult's) birthday, the birth of a baby or someone receiving LTR were celebrated. A virtual drop-in was run by a volunteer for several weeks, which gave those with the requisite devices a welcome opportunity to talk with others. This was replaced by English lessons (see below).

Women's Group. The Group met weekly before lockdown and has been very important. It has enabled women asylum seekers and empowered them in many ways, allowing them to live fuller lives, despite the constraints of their situation. Several of the SUs are single mothers, and the Group has been especially important in helping to give them confidence. Many ideas came from the Group, enriching the activity of NCOS.

After lockdown and the ensuing restrictions that have been imposed:

Advice. This has continued, first by telephone, then by video link, which was set up initially through the help of another local charity, Being Woman, and then transferred to St. Andrew's Church Hall when it was opened up again. As beforehand, SUs are also able to contact the RC by phone. This has worked reasonably satisfactorily, but the benefits of face to face work are missed.

The drop-ins have been replaced by language groups. All SUs were contacted (new arrivals are also contacted) and invited to join a language group. These work in this way: Each group has one or two coordinators and a member of the group who can translate and interpret, known as language experts (LEs). The Chair sends a text weekly to the coordinators, who pass it on to the language experts, who translate it and forward it to group members. The coordinators and LEs collate any feedback that group members may give, and this is brought to the weekly Executive meetings.

The Women's Group began to meet again, with restricted numbers and it was clear how much it had been missed by its members and what an important role it plays.

Schools. A strong liaison has been built with the Northumberland County Council (NCC) education department to ensure that all a/s children of school age are given places. Many good stories about how well the children have settled in school and how well they perform have come from the teachers. When schools were closed during the first lockdown, NCOS and Being Woman collaborated in providing devices and data to families, so that children could follow on line learning. NCOS work with schools has been much helped by the Chaplain to the Duke's Secondary School, a Church Voluntary Aided Academy.

Clothing and household necessities. Large amounts of good quality clothing, bedding and household goods have been given to NCOS, which has been made available to a/s. Furniture has also been provided for people given leave to remain and moving to housing in the area. Towards the end of the period under review, a fund for children's school shoes has been set up, which has been very effective.

Learning English. Conversations with Northumberland College have resulted in their setting up a comprehensive ESOL (English for speakers of other languages) programme on the Ashington Campus and NCOS makes sure the SUs are informed and encouraged about this. Before the ESOL was established, the local Church of England Parishes in Ashington sponsored a LET (Learn English Together) scheme, based on a programme developed by the Action Foundation in Newcastle upon Tyne, with which NCOS collaborated. This has been very valuable, firstly because the college classes are only available to a/s who have at least 6 months residence in UK. In Blyth, Being Woman led English learning sessions at the Drop-ins. Being Woman has also begun precollege ESOL teaching, to which many SUs go, as well as to LET. These programmes have all been put on hold since the covid restrictions have been in force but it is planned that they should continue as soon as may be. During lockdown, English learning was held weekly for some time on Zoom, by a volunteer, and much valued. It had to stop when the volunteer ceased to be available.

Northumberland County of Sanctuary

Trustees' Report

One of the benefits of LET is that it is less formal than the college course, giving rise to much conversational English, and leading to an increased knowledge between people, and friendship.

Other activities that have sprung from the above programmes. As needs and wishes have become known, so NCOS has tried to meet them. Clearly, some of these activities are suspended for the time being but, as they have shown their value, will be reintroduced when possible.

Bicycles. Providing bicycles has given SUs mobility and children much fun. A volunteer who runs the scheme has found what seems like an endless supply of bikes, paid for privately, given by people who no longer need them and from some very generous bicycle dealers. Furthermore, it has been possible to arrange training in bicycle safety, though full implementation awaits easier times.

Trips. Funds have been raised to hire minibuses to take SUs on trips to various parts of Northumberland and into Newcastle, so that they can break the narrow vision of what constitutes the place to which they have come, which is all they can see with the limitations on their lives as a/s. Individuals and organisations (e.g. the National Trust, Alnwick Garden, farmers and friends) have been enormously generous in providing welcome. The cost of this programme, and its enjoyment, has been hugely helped by the most generous gift of his time and resources by a volunteer who used his own minibus. Sad to say, this vehicle has irreparably aged and failed MOT, so has now joined the afterworld of minibuses.

Music Group. A group of talented people, instrumentalists and singers, who met regularly before lockdown. They were much encouraged by Sam Slatcher, the CoS Regional Organiser and promoter of Songs of Sanctuary. They performed at regional CoS gatherings.

Meet and Eat. Every few weeks before lockdown, a "Meet and Eat" evening was held for any SUs who cared to come. Food (international, of course) was shared and community grew.

Sporting activity. Many SUs are very keen to take part in sports, particularly football and several informal games were organised. Many of the a/s children have shown great sporting talent, which has helped greatly with developing friendships. NCOS has received a generous grant from the RISE fund for sports capacity, though lockdown has prevented this from being used so far.

Christmas has been celebrated as an event open to all. The Community Police Squad, who have been most friendly and helpful throughout NCOS existence, have provided bags of children's presents, as have other donors.

Support has been given to SUs as needs have become clear, but especially prominent in the memory are times of crisis. The racist incidents (see below) are one example. Another example is the case of a young SU with two small children, who was seized from her house, late at night, by agents of the Home Office Border Force and taken to a detention centre at Gatwick, for deportation. This after she had been assured in a HO interview that such would not happen. NCOS raised the hue and cry and, through the offices of the Red Cross, the family were released and sent back. However, the HO police then brought a legal case against the a/s for resisting arrest and attempted bodily harm. NCOS ensured she had proper legal representation and accompanied her to court when possible. In the end, the case was dismissed as "no case to answer" but the hurt remains.

Racist incidents. For the first time since NCOS was founded there have, in the last few weeks of the period covered by this report, been a series of racist and anti immigrant incidents. Some have been very nasty with groups outside a house, yelling and breaking windows with stones. One group of a/s were evacuated to another location, others we have supported by contact and by meeting with the police and civic authorities. NCOS is also looking for ways to give publicity to the very great amount of good will that we know, from experience, exists in the communities where we work.

Northumberland County of Sanctuary

Trustees' Report

Public benefit

During this year we, Northumberland County of Sanctuary (NCOS), have supported various groups to come together and develop a community in a variety of situations. Coming together reduces enables engagement in British and Northumberland culture, reduces stresses and improves wellbeing.

The groups we have supported include the women's group whereby women meet and engage in activities such as sewing or felting. For the women's groups we have also supplied sewing equipment. We have also supported a meet and eat group whereby cooking is undertaken and the food from our different cultures shared within different groups.

We have provided basic extra needs for asylum seekers and refugees including school uniform and children's clothes. We have also enabled many of these asylum seekers and refugees to keep fit and healthy by providing access to sports including cycling and football.

NCOS has undertaken several visits using a local community bus company Watbus for days out to Newcastle a sports day to Blyth leisure centre and also a Christmas event to Warkworth pantomime.

We have helped many of the refugees and asylum seekers to become more connected to each other and to our culture and provide their children and parents with the opportunity to learn English. We have done this by providing televisions and providing connectivity to the internet.

Finally, we have helped them through the covid crisis by making them aware of what they need to do to stay safe and well, to look after each other and themselves.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

At present, everyone active with NCOS is a volunteer. There are no paid staff. Pre-covid NCOS had between 17 and 21 volunteers. At that time, volunteers were contributing towards Red Cross drop-ins, Women's Group, sports matches, procurement and distribution of 'stuff', trips during school holidays and other unscheduled activities such as house-moving. During lockdown, some volunteers have elected to temporarily stop volunteering in light of the ongoing threat, while a core team of volunteers have been providing remote support via the language groups and weekly texts. We have had some interest from potential new volunteers, all of whom have asked to be notified when physical meetings are back up and running as they felt they couldn't help with remote support. In the committee, it has been expressed that our organisation cannot go back to how it used to run (due to a growing cohort of service users), but there is plenty of enthusiasm to begin rebuilding and starting new projects once it's safe to do so. Several of the volunteers are SUs.

Northumberland County of Sanctuary

Trustees' Report

Structure, governance and management

Nature of governing document

GOVERNANCE AND MANAGEMENT

NCOS is a Charitable Incorporated Organisation whose only voting members are the trustees. It is governed by Constitution based on the Charity Commission's Foundation Model.

MANAGEMENT

NCOS is managed through meetings of the Executive Committee, which includes all trustees and other people whom the trustees appoint, up to a maximum of four non trustees. The committee was established in November 2019 and has executive powers. Should there be a dispute which cannot be solved by other means, the solution is decided by the trustees. The Committee meets as necessary and, since the covid-19 pandemic struck, has met weekly, virtually.

POLICIES

Policies for financial control, safeguarding, health and safety, confidentiality and risk management have been approved. Other policies are in the pipeline.

REVIEWING MANAGEMENT

How to manage to enable growth in the effectiveness of the work of NCOS is a question always before the organisation. It underlies the agenda at Executive meetings. To this end, an Away Day, professionally led, was held on 15th November 2019. A draft Strategic

Plan was drawn up. This was to be reviewed early in 2020 at another gathering but the covid-19 restrictions have prevented this happening. However, it is very much on the agenda to work on this further, as soon as possible. Meanwhile, NCOS has managed imaginatively and effectively to meet the needs of SUs during the pandemic crisis.

Recruitment and appointment of trustees

Three trustees were appointed as the First Charity Trustees by the Charity Commission on registering the charity in November 2019. They are, with the length of their appointment:

Hilton Dawson, 4 years.

Anne Murray. 3 years.

Benjamin Hopkinson 2 years

The Constitution states: "Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity."

The following people were appointed trustees, each for a term of three years, on 5th November 2019:

Wendy Bond

Anne Lowry

Lilian Nelson

Linda Tooby

Murtala Touray

The maximum number of trustees is twelve. The officers of the charity are Chair, Secretary and Treasurer. They are appointed at a meeting of the trustees. Apart from the Chair, the other officers do not have to be trustees.

Northumberland County of Sanctuary

Trustees' Report

Finance Report

NCOS Treasurer's comments on annual accounts 2019-20

An explanation of the accounts as follows:

Income- Individual donations represents the main of what we have received. Donations range from between £5 and £500 and we are enormously grateful for all of this and to everyone who has committed to us. The total is very similar to what we have received the previous year and represents the main of our unallocated funds to ensure we do the essential work we do smoothly.

We have received funds from various groups who are again very generous. It seems to me that the way many groups are pointed in our direction is through word of mouth and due to people who are enthusiastic about our cause rather than through a larger county wide awareness of what we do (please do correct me if I'm wrong though as this is just my impression). Talking about what we are doing and pointing sympathetic generous people in our direction clearly has a strong effect.

We have received grants for various projects which we will continue with in the new year. This is higher than last year and means we can offer more, and we are grateful for the work that goes into grant funding which can often be frustrating and there are no necessary guarantees of success. Extra work we can and will offer include sports, cycle training and visits especially which are of enormous benefit to enrich and connect our groups with wider Northumberland and the communities there.

Expenditure- St Andrews room hire offers value for money and a comfortable and safe place for everyone to meet for various activities.

We have paid for some school uniforms and this will continue into the following financial year.

The petty cash funds have enabled both Linda Tooby and Anne Murray to help everyone as various essential needs emerge.

We offered many days out though this has been cut short by covid restrictions. Days out we did offer included a visit to a pantomime for the children and a sports day to Blyth leisure centre.

Essential fees we did have to pay included charities insurance and funds to ensure that any volunteers had adequate DBS checks.

Due to covid we had to change our direction to help everyone. This included connecting many families and young children to ensure that they had adequate connectivity for their educational needs.

We have also been able to offer football membership for some young men to become involved in various football clubs as well as organising some football events for everyone to get together.

I'm sure everyone will agree that what NCOS offers is an essential service and these accounts show only a brief impression of the work that we are doing. I offer a financial thanks from my perspective to everyone involved.

Comment from the Secretary

These accounts have been prepared by Wellway Chartered Accountants, to whom we are most grateful. Strictly speaking, it was not legally necessary, with an income as low as NCOS', to have accounts prepared in this way, but as these are the first annual accounts of the charity, the Trustees thought we should have them properly prepared and presented. Furthermore, if, as is likely, NCOS needs to do major fundraising, then to be able to show full accounts will be important.

Northumberland County of Sanctuary

Trustees' Report

Thank You

NCOS is very, very grateful for all the help it has received since its inauguration. Much of this has been financial, both private giving and from trusts and organisations, without which NCOS could not have continued. However, much else has come in voluntary, sometimes unsought and unexpected, help from people who have raised funds or provided help in all sorts of ways, which has made a tremendous difference to our effectiveness. Thank you all, very much indeed.

The annual report was approved by the trustees of the charity on 28 July 2021 and signed on its behalf by:

.....
Ben Hopkinson
Secretary and Trustee

Northumberland County of Sanctuary

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 of the charity on 28 July 2021 and signed on its behalf by:

.....
Ben Hopkinson
Secretary and Trustee

Northumberland County of Sanctuary

Independent Examiner's Report to the trustees of Northumberland County of Sanctuary

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 September 2020 which are set out on pages 12 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Northumberland County of Sanctuary 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 Northumberland County of Sanctuary's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Northumberland County of Sanctuary 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 accounting 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 no concerns and 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.

.....

Borough Hall
Wellway
Morpeth
Northumberland
NE61 1BN

28 July 2021

Northumberland County of Sanctuary

Statement of Financial Activities for the Year Ended 30 September 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		4,466	5,505	9,971
Expenditure on:				
Charitable activities		<u>(2,829)</u>	<u>(619)</u>	<u>(3,448)</u>
Total expenditure		<u>(2,829)</u>	<u>(619)</u>	<u>(3,448)</u>
Net movement in funds		<u>1,637</u>	<u>4,886</u>	<u>6,523</u>
Reconciliation of funds				
Total funds carried forward	7	<u>1,637</u>	<u>4,886</u>	<u>6,523</u>
			Note	Total 2019 £
Income and Endowments from:				
Expenditure on:				
Total expenditure				<u>-</u>
Net movement in funds				<u>-</u>
Reconciliation of funds				
Total funds carried forward			7	<u>-</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 7.

Northumberland County of Sanctuary

(Registration number: 1185663)
Balance Sheet as at 30 September 2020

	Note	2020 £
Current assets		
Cash at bank and in hand		<u>6,523</u>
Funds of the charity:		
Restricted funds		4,886
Unrestricted income funds		
Unrestricted funds		<u>1,637</u>
Total funds	7	<u>6,523</u>

The financial statements on pages 12 to 17 were approved by the trustees, and authorised for issue on 28 July 2021 and signed on their behalf by:

.....
Ben Hopkinson
Secretary and Trustee

Northumberland County of Sanctuary

Notes to the Financial Statements for the Year Ended 30 September 2020

1 Accounting policies

Statement of compliance

The financial statements 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Northumberland County of Sanctuary meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Northumberland County of Sanctuary

Notes to the Financial Statements for the Year Ended 30 September 2020

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Northumberland County of Sanctuary

Notes to the Financial Statements for the Year Ended 30 September 2020

2 Income from donations and legacies

	Unrestricted funds		
	General £	Restricted funds £	Total 2020 £
Donations and legacies;			
Donations from individuals	2,197	-	2,197
Donations from community groups	2,269	221	2,490
Grants, including capital grants;			
Grants from companies	-	5,284	5,284
	4,466	5,505	9,971

3 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Restricted funds £	Total 2020 £
Other governance costs	2,829	619	3,448
	2,829	619	3,448

4 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

6 Financial guarantee contracts

The trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

The amount of the financial guarantee contract is £-.

Northumberland County of Sanctuary

Notes to the Financial Statements for the Year Ended 30 September 2020

7 Funds

	Incoming resources £	Resources expended £	Balance at 30 September 2020 £
Unrestricted funds			
General	(4,466)	2,829	(1,637)
Restricted funds	<u>(5,505)</u>	<u>619</u>	<u>(4,886)</u>
Total funds	<u><u>(9,971)</u></u>	<u><u>3,448</u></u>	<u><u>(6,523)</u></u>

Unrestricted funds

8 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	<u><u>1,638</u></u>	<u><u>4,885</u></u>	<u><u>6,523</u></u>

9 Analysis of net funds

	At 1 October 2019 £	Cash flow £	At 30 September 2020 £
Cash at bank and in hand	-	6,523	6,523
Net debt	<u>-</u>	<u>6,523</u>	<u>6,523</u>
	At 1 October 2018 £	Cash flow £	At 30 September 2019 £
Net debt	<u>-</u>	<u>-</u>	<u>-</u>

Northumberland County of Sanctuary

Statement of Financial Activities by fund for the Year Ended 30 September 2020

	Total Unrestricted funds 2020 £	Unrestricted funds 2019 £
Income and Endowments from:		
Donations and legacies	4,466	-
Total income	4,466	-
Expenditure on:		
Charitable activities	(2,829)	-
Total expenditure	(2,829)	-
Net income	1,637	-
Reconciliation of funds		
Total funds carried forward	1,637	-

Northumberland County of Sanctuary

Statement of Financial Activities by fund for the Year Ended 30 September 2020

	Total Restricted funds 2020 £	Restricted funds 2019 £
Income and Endowments from:		
Donations and legacies	5,505	-
Total income	5,505	-
Expenditure on:		
Charitable activities	(619)	-
Total expenditure	(619)	-
Net income	4,886	-
Reconciliation of funds		
Total funds carried forward	4,886	-

Northumberland County of Sanctuary

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Total 2020 £	Total 2019 £
Income and Endowments from:		
Donations and legacies (analysed below)	9,971	-
Total income	9,971	-
Expenditure on:		
Charitable activities (analysed below)	(3,448)	-
Total expenditure	(3,448)	-
Net income	6,523	-
Reconciliation of funds		
Total funds carried forward	6,523	-

Northumberland County of Sanctuary

Detailed Statement of Financial Activities for the Year Ended 30 September 2020

	Total 2020 £	Total 2019 £
<i>Donations and legacies</i>		
Donations from individuals - Unrestricted	2,197	-
Donations from groups - Practical Items for Women's Group	221	-
Donations from groups - Unrestricted	2,269	-
Grants - Visits and Sports Costs	500	-
Grants - Sports Events and Cycle Training	4,304	-
Grants - Coordination Costs	480	-
	<u>9,971</u>	<u>-</u>
<i>Charitable activities</i>		
Room hire - Coordination Costs	(40)	-
Room hire - Unrestricted	(493)	-
Clothing - Unrestricted	(74)	-
Drop in days - Unrestricted	(340)	-
Insurance - Unrestricted	(252)	-
Sewing equipment - Practical Items for Women's Group	(60)	-
Computer and connectivity costs - Coordination Costs	(144)	-
Computer and connectivity costs - Unrestricted	(1,226)	-
Sports - Visits and Sports Costs	(225)	-
Facilitator costs - Coordination Costs	(150)	-
Travel and days out - Unrestricted	(444)	-
	<u>(3,448)</u>	<u>-</u>