



Sanctuary Mental Health Society

Report & Financial Statements

for Year End

31st May 2023

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Sanctuary Mental Health Society Report of the Trustees for the year ended 31 May 2023

The Trustees present their Report and Accounts for the year ended 31st May 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and Administrative Information

Charity Name: Sanctuary Mental Health Society

The charity also uses the name Sanctuary UK.

The charity's areas of operation and UK charitable registration. The charity is registered in England & Wales with charity number 1191490

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act, its governing document is a Memorandum and Articles of Association under company legislation.

Charity registration number: 1191490

Company registration number: 12594940

Registered Office and operational address:

Waverley Abbey House, Waverley Lane, Farnham, England, GU9 8EP

Board of Trustees

Mark Scott Nash

Eleanor Johnson

David Colin Logan

The trustees who served as a trustee in the reporting period were as shown above and there were no changes during the year, or in the period between the year end and the approval of the accounts. All the trustees are also members of the charity.

UK Director: Corin Pilling

Our Aims and Objective

Sanctuary Mental Health Ministries equips the Church to support mental health and wellbeing. We provide resources that meaningfully engage the topics of faith and mental health. Our content is developed in collaboration with theologians, psychologists, and people with lived experience of mental health challenges. These resources prepare communities of faith around the world to raise awareness, reduce stigma, support mental health, and promote mental wellbeing.

Our Values

We believe that caring for mental health and wellbeing is an important part of what it means to participate in Christ's redemptive work. Jesus came to invite all people into relationship with God, and as his disciples we are called to love one another and help one another recognize God's presence in every circumstance and experience, including the experience of mental health challenges. This is a call that requires not only profound compassion and hope, but also education and equipping. As our organization seeks to serve the Church and respond to this call, we are shaped by the following values.

Practicing Compassion

We seek to understand, care for, and honour others in all of our communications and relationships. This commitment reflects our recognition of the inherent value and dignity of every person made in the image of God.

Cultivating Hope

We desire to share the hope of the gospel in all that we do and with all whom we meet. This commitment reflects our belief that hope, and mental wellbeing are deeply connected.

Building Relationships

We aim to encourage and strengthen communities through sharing stories and knowledge. This commitment reflects our belief that healthy communities are vital in supporting and promoting mental health and wellbeing.

Pursuing Excellence

We strive to meet the highest standards in our research, resource development, and training services.

Demonstrating Integrity

We seek to be authentic in our words and actions, and trustworthy in our work and relationships.

Our charity's objects.

To advance the education of the church to be a sanctuary for all people at all stages of their mental wellness journey

Delivering on our aims

We will review our aims, objectives, and activities each year. The review will examine each key activity and their impact. The review will also help us ensure our aim, objectives and activities remained focused on our stated purposes.

Having referred to the guidance contained in the Charity Commission's general guidance on public benefit we review our aim and objectives when planning our future activities.

The focus of our work

The core work of is in providing church leaders and members with mental health related training, resources, and support. The provision of this training is free, through the online Sanctuary Course, offering an accessible approach to a topic which affects every community.

In addition, we partner with other charities and dioceses and church networks to support the wellbeing of the whole church.

In this fiscal year, Sanctuary UK have partnered with Alpha International, The Anglican Mental Health Group, The Church Urban Fund, ChurchWorks, CWR Waverley Abbey, Faith in Older People, The Guild of Health & St. Raphael, Humantalk, the London Institute of Contemporary Christianity and Renew Wellbeing.

How our activities deliver public benefit

Sanctuary's resources are offered free of charge for churches and individuals and are accessible online. For every church reached, individuals who participate in Sanctuary's resources are impacted, with the potential positive benefit to friends, families, and communities at-large. The resources are designed to break down stigma and evaluations demonstrate shifts in attitudes toward those who live with mental health challenges. In addition, there is evidence that churches grow in awareness and ability to respond, which in turn leads to communities where mental health recovery is possible.

The main activities undertaken in relation to those purposes during the year:

Our primary tool for community change remained The Sanctuary Course, an 8 week introduction to mental health for the whole church, to tackle stigma and build awareness, and encourage opportunities for mutual support. The course was promoted through networks, diocese, digital media and through partnerships.

This year we delivered a government funded project, through the New Deal for Faith Communities in partnership with Cinnamon Network and other partner organisations. In addition, we extended our work to partner with artists to elevate the conversation on mental health in church. At a successful launch event in London we previewed a joint project between

Sanctuary and musical collective The Porter's Gate; a suite of songs exploring mental health for worship, which would be released in the coming year.

Our resources and training

We continue to offer bespoke training across multiple denominations and church networks-theological colleges, in the Baptist and Anglican networks, with other networks and denominations being engaged with a view to extending the offer. Training delivered included mental health awareness for ministry, burnout prevention, and sustaining wellbeing for leaders and those in frontline ministry. In addition, we offered webinars to explore The Sanctuary Course material and discuss presenting issues in communities.

Promotion and Advocacy

We spoke about Sanctuary's work, advocated for the cause, and delivered content through media outlets such as Premier Christian Radio, God TV and UCB.

Financial Review

The charity's financial position at the end of the year ended 31st May 2023

During its second financial year to 31st May 2023 Sanctuary UK made a small surplus of £19,988, which combined with a surplus brought forward of £52,339 results in reserves carried forward into the 2022/23 financial year of £72,327.

Donations received during the financial year were primarily support from Sanctuary Canada plus smaller donations from events and supports. The charity is in a strong position to deliver its planned activities for 2023/24.

Having developed a hybrid approach to training, through online and in person events, we have found a way of delivering accessible training in the new post- pandemic landscape.

Principal Funding Sources

We began our second year with the generous support of the Benefact Trust, which will require match funding and is offered under a three-year programme. In addition, small grants and a growing pool of individual givers contributed to our running costs. Sanctuary Canada used donations to provide back-up support to ensure core costs were met.

Policies on reserves

The trustees have considered the level of reserves required to ensure the continued activities of the charity. Reserves are needed to meet the costs of ongoing activities and balancing any fluctuations in income and expenditure. Those costs are primarily the work of the staff delivery team, managing the design of educational resources, delivering events and workshops, church liaison and fundraising.

The trustees consider it is reasonable to hold reserves to meet day-to-day running costs for a period of three months, whilst further fundraising activity is undertaken. Reserves at 31st May 2023 totaled £72,327 and are considered to be sufficient when combined with incoming resources from committed donations in the early part of 2023/24 to support the continuing work for a further 6 – 12 months.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfill its obligations in respect of each fund.

Plans for Future

In the coming year, we will continue to distribute and support communities to use The Sanctuary Course to further mental health awareness.

We will pilot and evaluate training for leaders on the topic of wellbeing, and in addition we will consult with leaders representing BAME communities on the resources and their usability in the context of their community and ministries.

We will seek to identify three diocese where we can actively support the roll- out of The Sanctuary Course, where we hope to prove the efficacy of the model. As we explore mental health needs across the church communities, we plan to provide proactive support with those where mental health incidence is higher.

Structure, Governance and Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 11th May 2020, and registered as a charity on 28th September 2020. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. All members of the Board give their time voluntarily and receive no benefits from the charity.

Organisational Structure

Sanctuary Mental Health Society has a Board of Trustees of up to 12 members who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the Committee has three members from a variety of professional backgrounds relevant to the work of the charity. Day to day responsibility for the provision of the services rest with the UK Director. The Director is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

Recruitment and Appointment of Trustees

Trustees are sought primarily through the introduction and referrals of its Board. The charity will

also seek to advertise any trustee vacancies in 2023/24 and to develop the range of skills and experience on the Board.

The trustees' bankers and advisors

UK Director: Corin Pilling

Finance and Administration: Stephen Perry & Co, Chartered Management Accountants,
Knowle House, 38 York Road, York, YO24 4LZ

Bankers: CAF Bank Limited 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ.

Details of The Independent Examiner

Robert Woolley FCCA CTA

Fellow of the Association of Chartered Certified Accountants and Chartered Tax Advisor

Statement of Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102)).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare. Financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory

responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts – small company provisions

The financial statements are set out on pages 14 to 20.

The financial statements have been prepared implementing the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102) and the Companies Act 2006

These accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies' subject to the small companies regime. This report was approved by the board of trustees on 28th February 2024.

A handwritten signature in black ink, appearing to be 'Mark Nash', written in a cursive style.

Mark Nash
Director and Trustee

**Report of the Independent Examiner to the Trustees of Sanctuary Mental Health Society
on the accounts for the year ended 31st May 2023**

I report on the financial statements of the charitable company on pages 11 to 20 for the year ended 31st May 2023.

Responsibilities and basis of report

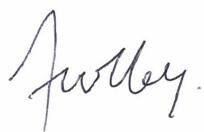
As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with s386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under s396 of the Companies Act 2006 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: or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Robert Woolley FCCA CTA

Fellow Member of the Association of Chartered Certified Accountants and Chartered Tax
Advisor

Crown House, York Road
Shiptonthorpe
York
YO43 3PF

This report was signed on 28th February 2024

Statement of Financial Activities for the year ended 31st May 2023

	SORP	Current	Current	Current	Prior
	Ref	year	year	year	year
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		2023	2023	2023	2022
		£	£	£	£
Incoming Resources					
Donations & Legacies	A1	90,343		90,343	121,730
Charitable Activities	A2	13,000		13,000	
Investment Income	A4	39		39	
Total income	A	103,382		103,382	121,730
Resources Expended					
Cost of raising funds	B1	2,987		2,987	
Charitable activities	B2	80,407		80,407	91,428
Total expenditure	B	83,394		83,394	91,428
Net income for the year		19,988		19,988	30,302
Net income after transfers	A B C	19,988		19,988	30,302
Net movement in funds		19,988		19,988	30,302
Reconciliation of funds:	E				
Total funds brought forward		52,339		52,339	22,037
Total funds carried forward		72,327		72,327	52,339

All activities are derived from continuing operations.

All prior year transactions related to unrestricted purposes.

There are no other recognised gains or losses other than shown above.

Notes on pages 14 to 20 form an integral part of these accounts

Income and Expenditure Account for the year ended 31st May 2023 as required by the Companies Act 2006

	2023	2022
	£	£
Income from Operations	103,343	121,730
Other Income	-	-
Interest Receivable	39	-
Gross Income in the year	<u>103,382</u>	<u>121,730</u>
Expenditure		
Charitable expenditure	79,441	90,748
Fundraising Costs	2,987	-
Governance Costs	966	680
Total Expenditure in the Year	<u>83,394</u>	<u>91,428</u>
Net income before tax in the Year	<u>19,988</u>	<u>30,302</u>
Tax on surplus on ordinary activities		
Net income after tax in the year	<u>19,988</u>	<u>30,302</u>

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

All activities derive from continuing operations.

Balance Sheet as at 31st May 2023

	SORP Ref	2023 £	2022 £
Fixed Assets	B	274	549
Current Assets			
Cash at Bank	B4	70,384	61,713
Debtors: Amounts due within one year		3,268	
Creditors: amounts falling due within one year	C1	(1,600)	(9,923)
Net Current Assets		<u>73,327</u>	<u>51,790</u>
Total net assets of the charity		<u>72,327</u>	<u>52,339</u>

The total net assets of the charity are funded by the funds of the charity, as follows:

		2023 £	2022
Unrestricted Revenue Funds	12 D3	<u>72,327</u>	<u>52,339</u>
Total Charity Funds		<u>72,327</u>	<u>52,339</u>

Notes on pages 14 to 20 form an integral part of these accounts

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006. The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on page 10. The accounts have been prepared in accordance with the provisions in Part of the Companies Act 2006 applicable to company's subject to the small company's regime.



Mark Nash
Director and Trustee

Approved by the board of trustees on 28th February 2024

The notes attached on pages 14 to 20 form an integral part of these accounts.

1. Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The financial statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102)) issued in October 2019 (Charities SORP (FRS 102) and the Companies Act 2006.

The charity 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 note(s). Policies relating to categories of income and income recognition.

Nature of income

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

Income recognition

Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources.
- it is more likely than not that the trustees will receive the resources.
- the monetary value can be measured with sufficient reliability.

Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Grants and Donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Donated goods, facilities and services

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers, and this is described more fully in the Trustees Report.

Liability recognition

Liabilities are recognised where 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.

Governance and support costs

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

Tangible Fixed Assets

Fixed Assets are recorded at cost of purchase less accumulated depreciation. The charity generally capitalises assets which meet or exceed a de minimis value of £1,000 and are likely to have a useful economic life of more than one year.

Depreciation

Depreciation of fixed assets is charged by annual amounts commencing in the year of acquisition at rates estimated to write off their cost, less any estimated residual value, over their expected useful lives. All assets are depreciated on a straight-line basis. A full year's depreciation is charged in the year of acquisition, and none in the year of disposal.

Computer Equipment 4 years

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

2. Income

Income for the comparative year to 31st May 2022 comprises unrestricted funds.

3. Going concern

The trustees assess whether the use of going concern is appropriate i.e., whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. The charity is a going concern and there are no material uncertainties relating to its going concern status.

4. These financial statements replace the original financial statements, are now the statutory financial statements and are prepared as they were at the date of the original financial statements.

5. Donated goods and services.

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
	2023 £	2023 £	2023 £
Included in legacies and donations	-	-	-
Donated goods and services	-	-	-

6. Staff costs and emoluments

<i>Salary costs</i>	2023 £	2022 £
Gross Salaries excluding trustees	46,500	64,987
Employers Pension	1,208	
Trustees' Remuneration		
Total salaries, wages, and related costs	47,708	64,987

Gross Salaries excludes employer's pension costs of £1,208

The charity anticipates making pension contributions to a defined contribution scheme during the 2023/24 financial year of £2,818

Numbers of full-time employees or full-time equivalents

The average number of total staff employed in the year was 1 1

There were no employees with emoluments above £60,000.

Trustees' expenses

There were no expenses paid to trustees during the financial year to 31st May 2023 (2022; £nil)

7. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	1,600	1,108
Other Taxes	-	8,815
Trade Creditors	-	-
Total Creditors	1,600	9,923

8. Fixed Assets

	Current Year IT Equipment	Prior Year Total
	2023 £	2022 £
At 1 st June 2022	1,099	1,099
Additions	-	-
Disposals	-	-
At the 31 st May 2023	1,099	1,099
Depreciation		
At 1 st June 2022	550	275
Accumulated Depreciation	275	275
Disposals	-	-
At the 31 st May 2023	825	550
Net Book Value		
At the 1 st June 2022	549	824
At the 31 st May 2023	274	549

9. Particulars of how particular funds are represented by assets and liabilities

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 31st May 2023			
Fixed Assets	274	-	274
Current Assets	70,384	-	70,384
Current Liabilities	1,669	-	1,669
	72,327	-	72,327

10. Analysis of Movements in funds over the year

	Income	Expenditure	Other Gains & Losses	Movement in Funds
	2023 £	2023 £	2023 £	2023 £
Unrestricted and designated funds	103,382	83,394	-	19,988
Unrestricted revenue funds	103,382	83,394	-	19,988

11. Donations and Legacies

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023 £	2023 £	2023 £	2022 £
Sanctuary Canada	90,343	-	90,343	120,603
Charitable Activities	13,000	-	13,000	1,127
Total Donations and Legacies	103,343	-	103,343	121,730

12. Expenditure on charitable activities Direct Spending

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
Temporary Staff	17,794		17,794	10,180
Salaries	46,189		46,189	64,987
Total Direct Spending	63,983		63,983	75,167

13. Support costs for charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
<i>Administrative Overheads</i>				
Accountancy Fees	492		492	1,685
Advertising	2,987		2,987	-
Depreciation	275		275	275
Donations	-		-	100
Event Costs	3,605		3,605	-
Information and publications	-		-	763
Insurance	-		-	-
Professional Fees	-		-	400
Rent	-		-	1,000
Software	35		35	4,260
Subscriptions	144		144	-
Training & Development	9,277		9,277	-
Travel Costs	1,533		1,533	718
Website and Marketing	-		-	6,260
<i>Financial costs</i>				
Bank charges	96		96	120
Total Support Costs	18,444		18,444	15,581

14. Governance Costs

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023 £	2023 £	2023 £	2022 £
Independent Examiner's fees	600		600	600
Trustees' expenses	-		-	-
Trustees' indemnity insurance	366		366	80
Total Governance costs	966		966	680

15. Related Party Transactions

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

The charity received donations during the year of £90,343 from Sanctuary Mental Health Society Canada. The charity has an agency agreement with Sanctuary Canada to operate under the Sanctuary name in the UK. The Canadian charity provides financial support by way of voluntary donations but has no other financial relationship with the charity.