REGISTERED CHARITY NUMBER: 1119961

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2026 FOR THE SANCTUARY OF HEALING TRUST

Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
Nelson
Lancashire
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THE SANCTUARY OF HEALING TRUST

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FOR THE YEAR ENDED 31ST JULY 2026

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FINANCIAL STATEMENTS AND TRUSTEES' REPORT

The trustees present their annual report and unaudited financial statements of the charity for the year ended 31st July 2026.

The financial statements comply with the Charities Act 2011 and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1119961

Registered office
The Sanctuary of Healing
Dewhurst Road
Langho
Blackburn
Lancashire
BB6 8AF

Trustees and key management	**Role**
S Barsby	Chairperson
C Hopkinson	Secretary
M Bray	
A Clarkson	
C Grimsley	
L N Pickles	
P. Rosson (Appointed 23/10/25)	

Independent Examiner
M Sunter FCA
Ainsworths Limited
Chartered Accountants
Charter House
Stansfield Street
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Lancashire
BB9 9XY

Bankers
Handelsbanken Plc
Blackburn
Lancashire
BB1 5QB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational status

The Sanctuary of Healing Trust was registered as a charity on 5th July 2007 under the provisions of the Charities Act (Charity number: 1119961) and is governed by a trust deed dated 30th May 2007.

Organisational structure

The Board currently consists of the trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The trustees take care of the day to day running and legal requirements of the charity and the Board meets on a regular basis.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. The trustees themselves appoint new trustees to the Board and provide appointees with a full orientation on the services provided, the decision-making processes of the charity and the roles and responsibilities of a trustee, including their legal obligations under applicable laws.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure that regular reports are produced and that necessary steps can be taken to address any issues arising.

OBJECTIVES AND ACTIVITIES

The principal activities of the charity are:

- the relief of sickness and the preservation of good health primarily, but not exclusively, through the means of psychotherapy, acupuncture, electro-magnetics, massage techniques and crystals, yoga and healing.
- to advance the education of the general public through the carrying out of research into the benefits of complimentary therapies in the relief of sickness and the dissemination of the useful results thereof.

These services are offered on a charitable basis and depending on the circumstances of the client are offered free of charge, or by donation.

Public benefit

In setting out the charity's objectives and planning of activities the trustees have given careful consideration to the Charity Commission's general guidance and section 17(5) of the Charities Act 2011. The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011 to demonstrate a public benefit.

ACHIEVEMENTS AND PERFORMANCE

The charity continues to work very hard to provide help and care for people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments and works to combat the pain associated with these maladies.

Related parties

- The property which the charity occupies is owned by the trustee A Clarkson. No rent is charged to the charity by this related party.
- On 4th May 2017 Pendle Catering Limited became a wholly owned subsidiary of the charity and took over the running of its café activities as from 24th October 2017. No charge is made by the charity to this subsidiary for the use of the its café premises or facilities.

Future plans

The charity has become known as a centre of excellence in working with people suffering from multiple sclerosis (MS), myalgic encephalomyelitis (ME), arthritis, cancer or similar ailments. In order to capitalise on the experience gained it is intended to continue to offer these services.

FINANCIAL REVIEW

The attached statement of financial activities shows how funds were raised and applied during the year.

This statement separates funds which the charity controls itself (unrestricted funds) from those that have to be spent in a manner determined by the donor (restricted funds).

During the year ended 31st July 2026 incoming resources amounted to £337,087 (2025: £318,850) while resources expended amounted to £309,347 (2025: £305,422). The net result for the year was a surplus of £27,740 (2025: Surplus of £13,428) which was an increase of £14,312 on the surplus returned for the previous year.

The trustees consider the results for the year to be satisfactory.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at levels which equate to an excess of its projected needs for the forthcoming year, thereby providing sufficient funds to cover management, administration and support costs and enable the ongoing development of projects. The trustees believe the net asset position is sufficient to satisfy such requirements although these levels of free reserves are reviewed on a regular basis.

Risk assessment

The trustees review the major risks faced by the charity during their regular meetings and confirm there are systems in place to mitigate them. Internal risks are minimised by the segregation of duties and procedures for authorisation of all transactions.

Acknowledgements

The trustees would like to express thanks to all the charity's employees and volunteers.

STATEMENT OF TRUSTEEES' RESPONSIBILITIES

Under charity law, the trustees are responsible for preparing the Report of the Trustees and the financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of income over expenditure for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustees:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the recommendations of the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, 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 its activities.

The trustees are required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable them to ensure that, where any statements of accounts are prepared by them under the Charities Act 2011 and the applicable Charity (Accounts and Reports) Regulations, those statements of accounts comply with the requirements of regulations under those provisions. The trustees also have a general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Charity requirements
This report has been prepared in accordance with requirements set down by the Charities SORP (FRS 102).

ON BEHALF OF THE BOARD:

A Clarkson - Trustee

Dated: 10/11/26

C Hopkinson - Secretary

Dated: 10/11/26

INDEPENDENT EXAMINERS REPORT TO THE MEMBERS OF THE SANCTUARY OF HEALING TRUST

I report on the accounts of the Sanctuary of Healing Trust for the year ended 31st July 2026, which are set out on pages 6 to 13.

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

Having satisfied that the Charity is not subject to an audit under section 144(2) of the 2011 Act and is eligible for independent examination, 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; and
- To 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 Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements:
  (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  (b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

M. Sunter

Mark Sunter FCA
Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

Dated: 10/11/26

THE SANCTUARY OF HEALING TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST JULY 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 £	2025 £
INCOMING RESOURCES					
Donations and grants	3	**292,764**	-	**292,764**	299,012
Charitable activities	4	**43,608**	-	**43,608**	19,821
Investment income		**715**	-	**715**	17
Total incoming resources		**337,087**	-	**337,087**	318,850
RESOURCES EXPENDED					
Raising funds	6	**23,204**	-	**23,204**	19,033
Charitable activities	6	**286,143**	-	**286,143**	286,389
Total resources expended		**309,347**	-	**309,347**	305,422
NET INCOME AND EXPENDITURE		**27,740**	-	**27,740**	13,428
Other recognised gains and losses					
Net gains/(losses) on investments		-	-	-	-
NET MOVEMENT IN FUNDS		**27,740**	-	**27,740**	13,428
Transfers between funds		-	-	-	-
		27,740	-	**27,740**	13,428
RECONCILIATION OF FUNDS					
Total funds brought forward		**282,608**	-	**282,608**	269,180
TOTAL FUNDS CARRIED FORWARD		**310,348**	-	**310,348**	282,608

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes form part of these financial statements

THE SANCTUARY OF HEALING TRUST

BALANCE SHEET
AT 31ST JULY 2026

	Notes	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Tangible assets	8		**26,894**		16,580
Investments	9		**1,000**		1,000
			27,894		17,580
CURRENT ASSETS					
Stocks		**3,200**		500	
Debtors	10	**186,851**		218,614	
Cash at bank		**101,905**		53,572	
		291,956		272,686	
CREDITORS					
Amounts falling due within one year	11	**9,502**		7,658	
NET CURRENT ASSETS			**282,454**		265,028
TOTAL ASSETS LESS CURRENT LIABILITES			**310,348**		282,608
NET ASSETS			**310,348**		282,608
FUNDS	13				
Restricted			-		-
Unrestricted			**310,348**		282,608
TOTAL FUNDS			**310,348**		282,608

The financial statements were approved by the Board of Trustees on 10/11/26 and were signed on its behalf by:

A Clarkson
Trustee

C Hopkinson
Secretary

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Statutory information
The Sanctuary of Healing Trust is registered with the Charity Commission in England. The registered charity number and address can be found in the Report of the Trustees on page 1.

Basis of preparation
The financial statements have been prepared under the historical cost convention, and 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Consolidation
The charity has elected to take exemption from the requirements to prepare consolidated accounts as permitted by Charities SORP (FRS 102).

Cash flow
The charity is exempt from the requirement to prepare a cash flow statement as it qualifies as a small entity.

Incoming resources
All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations, legacies, fundraising and similar incoming resources are included in the year in which they are receivable.

Any income received for specific purpose is accounted for as restricted funds when receivable.

Resources expended
Expenditure is accounted for on an accruals basis (inclusive of attributable value added tax which cannot be recovered) and has been classified under the principal categories related to the cost.

Costs allocated to activities in the furtherance of the charity's objects are those directly associated with achieving the charity's goals. Governance costs are those incurred in connection with the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in the furtherance of the general activities of the charity. Surplus funds can be allocated to restricted projects if the trustees believe they are required.

Restricted funds are funds subject to specific restriction imposed by the donors for the purpose of any appeal in which the funds are raised and can only be used for particular purpose within the objects of the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	10% on cost
Plant and equipment	-	15% reducing balance
Fixtures and fittings	-	15% reducing balance

1. ACCOUNTING POLICIES (CONTINUED...)

Investments in subsidiaries and associates
Investments in subsidiary and associate undertakings are recognised at cost.

Taxation
The trust is a registered charity and is therefore exempt from Income Tax and Corporation Tax under the provisions of Section 505(1) of the Income and Corporation Taxes Act 1988.

2. NET INCOME AND EXPENDITURE FOR THE YEAR

Net income and expenditure is stated after charging:

	2026	2025
	£	£
Depreciation	**3,870**	3,000
Independent examiner's remuneration:		
Independent examination fees	**756**	960
Other accountancy services	**1,530**	1,458

3. INCOME FROM DONATIONS AND GRANTS

	2026	2025
	£	£
Donations for therapies	**154,474**	168,611
Room hire donations	**28,290**	5,400
Grants received	**110,000**	125,001
	292,764	299,012

Income from donations and grants totaling £292,764 (2025: £299,012) were unrestricted.

4. INCOME FROM CHARITABLE ACTIVITIES

	2026	2025
	£	£
Shop sales	**28,743**	19,821
Gift cards/Vouchers	**11,198**	-
Other income	**3,667**	-
	43,608	19,821

Income from charitable activities totaling £43,608 (2025: £19,821) were unrestricted.

5. STAFF COSTS

	2026	2025
	£	£
Staff costs:		
Gross wages	**171,531**	146,504
Social security	**8,304**	5,842
Pensions	**2,828**	2,493
	182,663	154,839

The average number of employees during the year were as follows:

	No	No
Charitable services	**7**	9
Maintenance and cleaning	**2**	2
Management and administration	**3**	2
	12	13

During the year, no employee received remuneration in excess of £60,000

Trustees' remuneration and expenses
No trustees or persons related or connected by business to them have received any remuneration or other benefits from the charity during the current or previous year. During the year 1 trustee (2025: 1) was re-imbursed with expenses totalling £1,560 (2025: £1,590).

6. RESOURCES EXPENDED

	Raising funds	Charitable activities	2026	2025
	£	£	£	£
Service delivery costs	**-**	**11,917**	**11,917**	32,838
Staff wages	**7,853**	**93,618**	**101,471**	108,587
Rates and water	**760**	**6,837**	**7,597**	4,075
Light and heat	**1,946**	**17,513**	**19,459**	17,162
Insurance	**689**	**6,205**	**6,894**	9,293
Postage and stationery	**134**	**1,208**	**1,342**	965
Telephone	**193**	**1,738**	**1,931**	1,956
Advertising and website costs	**3,503**	**31,531**	**35,034**	42,118
Travelling expenses	**156**	**1,404**	**1,560**	1,601
Computer expenses	**361**	**3,250**	**3,611**	2,085
Repairs and renewals	**1,773**	**15,955**	**17,728**	18,944
Cleaning and sanitation	**1,592**	**2,657**	**4,249**	4,585
Accountancy	**229**	**2,057**	**2,286**	2,418
Sundry expenses	**434**	**3,827**	**4,261**	4,212
Bank charges	**2,017**	**-**	**2,017**	1,242
Depreciation	**1,564**	**2,306**	**3,870**	3,000
Support costs (note 7)	**-**	**84,120**	**84,120**	50,341
	23,204	**286,143**	**309,347**	305,422

Resources expended totalling £309,347 (2025: £305,422) were unrestricted.

The notes form part of these financial statements

7. SUPPORT COSTS

	2026	2025
	£	£
Staff wages	**81,192**	46,252
Professional fees	**2,928**	4,089
	84,120	50,341

8. TANGIBLE FIXED ASSETS

	Improvements to property	Plant and machinery	Fixtures and fittings	Total
	£	£	£	£
COST				
At 1st August 2025	**67,995**	**41,519**	**32,831**	**142,345**
Additions	**7,570**	**6,180**	**434**	**14,184**
Disposals	**-**	**-**	**-**	**-**
At 31st July 2026	**75,565**	**47,699**	**33,265**	**156,529**
DEPRECIATION				
At 1st August 2025	**67,811**	**31,419**	**26,535**	**125,765**
Charge for year	**573**	**2,306**	**991**	**3,870**
Eliminated on disposal	**-**	**-**	**-**	**-**
At 31st July 2026	**68,384**	**33,725**	**27,526**	**129,635**
NET BOOK VALUE				
At 31st July 2026	**7,181**	**13,974**	**5,739**	**26,894**
At 31st July 2025	**184**	**10,100**	**6,296**	**16,580**

The notes form part of these financial statements

9. FIXED ASSET INVESTMENTS

	2026	2025
	£	£
COST		
At 1st August 2025	**1,000**	1000
Additions/Disposals	**-**	-
At 31st July 2026	**1,000**	1,000

Fixed asset investments represent 100% (£1,000) of the issued share capital of the subsidiary undertaking Pendle Catering Limited.

The principle activity of Pendle Catering Limited, a wholly owned subsidiary of the charity, is that of carrying on the business of a general commercial company on behalf of the parent company. The registered address of the company is the same as the parent and can be found in the Report of Trustees on page 1.

The following is a summary of the trading subsidiaries' results for the year:

	£	£
Turnover		**80,018**
Expenditure:		
Cost of generating funds	**54,620**	
Cost of management and administration	**7,167**	**61,787**
Surplus for the year		**18,231**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other debtors	**7,441**	8,648
Amounts owed by group undertakings	**179,410**	209,966
	186,851	218,614

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	**4,715**	2,177
Social security and other taxes	**2,078**	2,067
Other creditors	**2,709**	3,414
	9,502	7,658

The notes form part of these financial statements

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total Funds £
Fixed assets	**27,894**	**-**	**27,894**	17,580
Current assets	**291,956**	**-**	**291,956**	272,686
Current liabilities	**(9,502)**	**-**	**(9,502)**	(7,658)
	310,348	**-**	**310,348**	282,608

13. MOVEMENT IN FUNDS

	At 1.8.25 £	Net movement in funds £	At 31.7.26 £
Unrestricted funds			
General	**282,608**	**27,740**	**310,348**
TOTAL FUNDS	**282,608**	**27,740**	**310,348**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Recognised gains/(losses) £	Movement in funds £
Unrestricted funds				
General	**337,087**	**(309,347)**	**-**	**27,740**
	337,087	**(309,347)**	**-**	**27,740**

The notes form part of these financial statements