

Sanctuary First
Unaudited Financial Statements
31 December 2025

ARM IN ARM ACCOUNTING LIMITED

Chartered accountants
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Sanctuary First

Financial Statements

Year ended 31 December 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	9
Statement of financial activities	10
Statement of financial position	11
Notes to the financial statements	12

Sanctuary First

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Chair's report

Dear Friends,

Just a few years ago, I stood inside the Sagrada Familia in Barcelona, staring at that incredible stone building. When I heard the news this year that they had finally completed the tallest steeple, it got me thinking. Even after a century of work, that cathedral remains an "unfinished masterpiece". It is a collective offering of worship, built persistently over generations by hands that knew they might never see the final stone laid.

That experience has stayed with me because it's exactly how I see Sanctuary First. We are building a 'digital cathedral' for the future - a sacred space that we are layering with prayer and community action but along with others who will continue to build and finish it long after us. Like that great basilica, we are a work in progress. Every prayer, connection, and resource is another stone placed in a living offering.

This report celebrates how God is transforming lives in 2025 and invites you to join us in building this enduring legacy for the future. We are actively encouraging more of our community to consider the powerful effect that legacy giving can have in helping to establish the longevity of our digital cathedral.

Sanctuary First

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Reference and administrative details

Registered charity name	Sanctuary First
Charity registration number	SC051969
Principal office	Huntshaw House Earlston Berwickshire TD4 6AF Scottish Borders

The trustees

Jane McColl Steel	(Appointed 9 th January 2025)
Rev Dr Pete Phillips	(Appointed 27 th February 2025)
Rev Scott James Shackleton	
Very Rev A Bogle	
Mr James Henry Steel	
Rev Laura Digan	
Rev Dr Scott James Shackleton	(Appointed 7 th May 2025)
Mr Paul John Goode	
Rev Jonathan Clyde Fleming	

Independent examiner	Arm in Arm Accounting Limited Herkimer House Mill Road Industrial Estate Linlithgow EH49 7SF
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Sanctuary First

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Structure, governance and management

Sanctuary First is a Scottish Charitable Incorporated Organisation (SCIO Reg Number SC051969).

Sanctuary First is governed by its Board of Trustees which consisted of five trustees at the start of 2025. The board normally meets once every two or three months either in person or on zoom. All expenditure costs must be approved by two out of three signatories, of which at least one must be a Charity Trustee. We have a volunteer accounts administrator who manages all accounts records on an ongoing basis and reports directly to the Treasurer, and who also performs all administrative tasks required of the Board and the CEO.

We have a strong operations team, consisting of several volunteers and skilled external technical consultant contractors who meet regularly to ensure smooth operation of all of our deliverables to the website, App and Social Media platforms, and our in-person events.

The Chairman presents a report at every board meeting, as does the Treasurer.

A Collaborative Vision for the Future

2025 has been a watershed year for Sanctuary First. Together, as friends, colleagues, and committed community members, we are so grateful to God that we have been able to secure our immediate financial plans and paved the way for significant growth of the mission and development of Sanctuary First.

We extend our sincere thanks to every partner organisation and to our individual funders, whose dedication has been instrumental in building and maintaining our growing, and thriving digital community that now reaches across the UK and beyond.

We are especially encouraged by the increasing number of users who have become committed community members by initiating monthly standing orders. This signifies a collective commitment to greater financial sustainability, shifting our reliance from single funding sources to the robust support of our community. Our target is that we will become self-funding by the end of 2028. By this we mean that the Sanctuary First community users will be the source of our core funding.

Building on this stability, and the recent confirmation that we have secured three-year grant funding, we held a crucial strategy day in October 2025, to define a clear and exciting way forward - a path we hope the wider community of Sanctuary First will help us navigate together as partners in Christ's mission to reach all the world with the gospel.

The Unique Heart of Sanctuary First

At the core of Sanctuary First is a Christian Community that meets Online Daily. This consistent, accessible presence is our unique service proposition (USP).

We are a vital resource, providing a space for daily prayer, scripture, and reflection. Sanctuary First is not merely a website or an App; it is a digital sanctuary that could be described as a digital cathedral where individuals, whether new to faith or having followed Christ for many years, find nourishment for their souls and are investing in a digital space for the future.

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Sanctuary First

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

What Our Collective Commitment Has Built:

- **Consistent Daily Devotion:** Sanctuary First provides prayers, worship, bible reading, and reflection resources every day - delivered on time, with quality, and with imagination.
- **Talented Creators:** We are blessed with a uniquely gifted team of writers, producers, presenters, and musicians who craft thoughtful and engaging professional multimedia resources.
- **A Caring Community:** We have fostered a genuine, welcoming community that engages in two-way dialogue, reaching out to those who may be disenfranchised from conventional church and offering a message of hope and belonging. We want to be a truly Christian community where all are known by their name and encouraged to rise into the full stature of Christian living.

We are extremely grateful to our funders Vardy Foundation, Baird Trust, Hope Trust, First Fruits, Novum Trust, Church of Scotland and 3 private individual funders who wish to remain un-named, for their provision of much needed funding, many of whom have given a 3-year commitment to support us financially.

We are also particularly grateful to our community of individuals who give to support our work either regularly or on a one-off basis, and to our volunteers who give of their time freely to support us with their gifts and talents and to those who give as regular or one-off giving from our community which is now hoped to be about £40,000 being received in community giving in 2026.

I'd like to record our thanks to our Administrator, Jane Steel, for all her work in producing the accounts and sincere thanks to each member of the Board for their ongoing support, commitment and volunteering contributions. Special thanks to our consulting contractors, James Cathcart, Jack Steel and Sanctus Media. We wish to thank them all for their unwavering support and hard work.

Recruitment & Appointment of Trustees

The Members of the Board of Sanctuary First are the Charity Trustees. They have been selected as they are considered to have the appropriate gifts and skills needed in their role as Trustees. We will seek additional trustees as and when required.

Rev Jonathan Fleming resigned as Secretary on 9th Jan 2025, remaining as a Trustee. Jane Steel joined the Board of Trustees on 9th Jan 2025 and was unanimously appointed as Secretary.

We closed 2025 with eight trustees and continue to seek one further trustee to bring a wider range of skills and experience to the board.

Very Rev Albert Bogle, Chairperson
Mr Paul Goode, Treasurer
Rev Jonathan Fleming, Trustee
Rev Laura Digan, Trustee
Mr James Steel, Trustee
Rev Dr Scott Shackleton, Trustee
Rev Dr Pete Phillips, Trustee
Mrs Jane Steel, Secretary and Trustee

Sanctuary First

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Objectives and activities

Building on our success and financial support from community giving, the Sanctuary First strategy day set out a clear vision to make our platform more focused, accessible, and evangelistic. This is where our grant funders continued investment fuels crucial updates and expansion while our regular ongoing community donations help to maintain our day to day ministry.

1: Optimising Our Digital Platform (The Gateway to Faith)

As part of our planned development for the year ahead, we aim to focus our resources on the development and enhancement of our digital platform in the App & Sanctuary First website. To ensure that our new material and projects are given focus while also allowing for our vast library of existing material to be easily explored and enjoyed.

We are launching in 2026, a major initiative to deliver:

- **A New App & Website Home Page:** A clean modern design which will act as a welcome to both lifelong Christians and first-time visitors.
- **An Improved Search Function:** An evangelistic search function that efficiently guides users who are seeking to know more about Jesus and the Christian life.
- **New content to optimise our SEO:** We will create resources that give simple, clear answers to life's biggest questions, such as: Who is Jesus? How do I pray? What is the Bible? How can I be less anxious? What does the Bible have to offer on current issues?

By developing our platform and content over the coming year, and continuing the work started last year with developing the core sections we hope to further grow our offering to our current users and to reach a new audience of people.

This is how we plan to effectively nurture new disciples.

2.The Daily Journey (Daily Discipleship)

This year we will aim to develop new advertising material and content centered around our core branding so that more people come to know Sanctuary First as Your Daily Walk with God, wherever you are at any time of day.

Focusing on the personal relationship with Sanctuary First 'Your Online Community', so our community can feel a sense of ownership on what we are collectively building, much as they have a personal relationship with God.

We shall lean further into the 'Daily Walk' of Sanctuary First, inviting people to 'Start the day with Sanctuary First' and 'End the day with Sanctuary First', taking up the challenge to walk daily with God through the good and hard times with Sanctuary First.

Our goal is to use our daily content to cultivate disciples who are also encouraged to be witnesses, engaging with the daily challenges of living in the 21st century.

Sanctuary First

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

3. Forging Powerful Partnerships (A Broader Reach)

We recognise that reaching a younger, modern audience and addressing pressing issues like mental health requires collaboration. We are actively developing partnerships - from local churches who can host physical events along with partaking in creating content as part of a broader networked digital church, to university students who can help us create fresh audio and video content for a new generation. Our community's support enables us to establish these valuable relationships, widening our international reach, across countries and denominations so that people of any generation, background or culture can find a Place to Be with Sanctuary First.

4. A Clear, Empowered Structure

To ensure sustained growth, we are clarifying our governance, separating the roles of the Chair and newly formed role of Operations Officer, and moving towards a Project Management approach for all new actions. We are building a robust, professional framework designed for efficiency and long-term success. This will require us to find some extra funding to employ an Operating Officer to work with us on a part-time basis.

The Path to Financial Sustainability

The growing number of community members establishing regular monthly giving is a powerful affirmation of Sanctuary First's mission. It demonstrates ownership and belief in our long-term stability.

We invite all our current partners and colleagues to solidify this strong foundation through the newly commissioned Lifetime & Legacy Giving Campaign, which we plan to launch in early 2026. We are determined by God's grace to continue to build a lasting legacy together, ensuring the continued future of digital Christian witness for generations to come. Every contribution from our community is a shared investment in reaching the next generation and expanding our Daily Sanctuary.

Thank you for being the foundation of Sanctuary First, with your help we will continue to build our Digital Cathedral and inspire a new wave of Daily Disciples.

Together, let us build the vibrant future we have planned for Sanctuary First.

Sanctuary First

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Achievements and performance

This year we have performed considerably better than we were projected to, based on our early year statistics assessment, and on the notable dip in finances to create new big ambitious projects, we had expected to see a slight drop in users across the board.

On the Website we were projected to reach 100K visits but have surpassed this in the last few months of the year reaching 182K, up 24.1% on last year!

For the app we have seen slight increase in user downloads of the App bringing our total estimated downloads of the App to 3099 users.

App activity however has seen a slight plateau on last year. While the website can thrive on older content the app flourishes on showcasing new material, with that slight dip, we have seen less of an increase in user activity than we usually experience. This year we recorded 38.67K user activity events, down by 0.21% on last years 38.92K. Improving the app activity metric by increasing new content production or showcasing older content on the app should be a focus for the new year.

Daily worship remains the most visited section of our site across the board, for app, website and Facebook (per capita of post). Our events section runs second, most certainly due to the Morning Prayer, being the most consistent event we run outside of the weekly Live Jam.

We have received 10.1K video views this year via the app and website, down 13% on last year, but this is directly linked to the creation of new video content, which there has been less of due to budget restrictions. In the next year with things in a comfortable position, this should see an increase as content production picks back up.

While these numbers represent a solid foundation, our strategic goal is to optimise the visitor experience, making the journey deeper, clearer, and easier for every person who comes to us whether this is via our App, our website or our social media, prioritising the user individual experience over an increased reach.

In 2025, we launched several new features to the Sanctuary first website and App.

1. Connect

Early this year in preparation for Lent, we put a focus on optimizing our reach and engagement with the Connect material. The first step to this was to, at long last, bring the connect material to the App. The new section launched ahead of Lent along with a new campaign advertising the Lent material, along with the new app section, where the Lent videos, questions and readings can all be easily accessed. There is a comment section and the ability to search for past themes to explore.

Along with the app update we have improved the connect website features, adding a new landing page, highlighting the connect booklets, and putting a focus on making the weekly material easier to access with minimum searching. We added a new section showcasing the online and in person groups we have running, and a contact form so that people can get in touch with us directly to join one of our partner groups straight from the site without having to set up their own.

With this we also placed a new focus on the printed connect booklets, targeting existing groups to deliver them booklets for free, and offering a new service for people to be able to buy a printed booklet and get it shipped to them at cost of printing and shipping for those that are running groups that are not as digitally compatible.

Sanctuary First

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

This has all seen a direct increase in user groups using the Connect material this year and an increase in activity on the Connect pages in App and on the website.

2. Bible

As part of our focus on improving the core features of what Sanctuary First offers in the form of connect, the themes and the daily worship. We decided to add a new feature to further enhance the daily worship experience. As a new, App only feature, we have built in an interactive Bible to the daily worship section. Along with reading the daily set bible reading, users can dive into the Bible further, reading before and after the reading starts for context, or to continue reading from where the Bible reading started. This feature has also now come with the ability to change the Bible translation, and will soon launch as a fully functional bible on the home page for people to access directly so that new users that don't own a bible can access it in App.

3. Mindfulness

In the last quarter of the year, we added a Mindfulness section to our website and App, aiming to connect with those who are struggling with mental health issues and anxiousness.

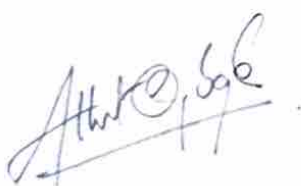
This section is continuing to expand and hopefully will flourish in 2026 with new innovative content for our users, to help them find calm and connect to their faith.

Financial review

Income in the year was £96,502 including donations of £42,018 and grants of £52,346 (as outlined in note 4). The expenditure in the period was £78,381 (as outline in note 6), resulting in a surplus for the period of £18,121.

The trustees consider that unrestricted cash reserves of at least three months of unrestricted budgeted spend is sufficient to provide for an orderly managed run down of the charity should the trustees decided to dissolve the charity. The charity closed with £33,310 in the bank and closing reserves of £30,453.

The trustees' annual report was approved on ..15th April 2026.. and signed on behalf of the board of trustees by:



Very Rev A Bogle
Trustee

Sanctuary First

Independent Examiner's Report to the Trustees of Sanctuary First

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Sanctuary First (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.



Neil MacKinnon (CA) on behalf of Arm in Arm Accounting Limited
Independent Examiner

Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Sanctuary First

Statement of Financial Activities

Year ended 31 December 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	94,364	94,364	118,349
Other trading activities	5	2,138	2,138	—
Total income		<u>96,502</u>	<u>96,502</u>	<u>118,349</u>
Expenditure				
Expenditure on charitable activities	6	78,381	78,381	126,890
Total expenditure		<u>78,381</u>	<u>78,381</u>	<u>126,890</u>
Net income/(expenditure) and net movement in funds		<u>18,121</u>	<u>18,121</u>	<u>(8,541)</u>
Reconciliation of funds				
Total funds brought forward		12,332	12,332	20,873
Total funds carried forward		<u>30,453</u>	<u>30,453</u>	<u>12,332</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 17 form part of these financial statements.

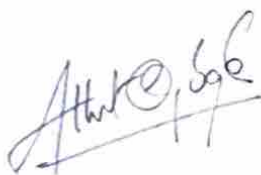
Sanctuary First

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Cash at bank and in hand		33,310	18,746
Creditors: amounts falling due within one year	9	<u>2,857</u>	<u>6,414</u>
Net current assets		<u>30,453</u>	<u>12,332</u>
Total assets less current liabilities		<u>30,453</u>	<u>12,332</u>
Funds of the charity			
Unrestricted funds		<u>30,453</u>	<u>12,332</u>
Total charity funds	10	<u>30,453</u>	<u>12,332</u>

These financial statements were approved on 15th April 2026..and are signed on behalf of the board by:



Very Rev A Bogle
Trustee

The notes on pages 12 to 17 form part of these financial statements.

Sanctuary First

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is Huntshaw House, Earlstoun, Berwickshire, TD4 6AF, Scottish Borders.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees are satisfied that the charity is a going concern and that there are no material uncertainties about the charity's ability to continue. The accounts have therefore been prepared on the going concern basis.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sanctuary First

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Sanctuary First

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	30,018	–	30,018

Sanctuary First

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Church of Scotland	10,000	—	10,000
Thomas Tunnock	—	—	—
Gift Aid	3,257	—	3,257
The Vardy Foundation	25,000	—	25,000
Drummond Trust	—	—	—
Giving Campaign	—	—	—
Baird Trust	5,000	—	5,000
Hope Trust	5,000	—	5,000
First Fruits Funding	2,089	—	2,089
Novum Trust	2,000	—	2,000
Other	12,000	—	12,000
	<u>94,364</u>	<u>—</u>	<u>94,364</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	27,377	—	27,377
Grants			
Church of Scotland	65,875	—	65,875
Thomas Tunnock	12,000	—	12,000
Gift Aid	5,270	—	5,270
The Vardy Foundation	—	—	—
Drummond Trust	—	5,000	5,000
Giving Campaign	2,827	—	2,827
Baird Trust	—	—	—
Hope Trust	—	—	—
First Fruits Funding	—	—	—
Novum Trust	—	—	—
	<u>113,349</u>	<u>5,000</u>	<u>118,349</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	<u>2,138</u>	<u>2,138</u>	<u>—</u>	<u>—</u>

Sanctuary First

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Advertising & Marketing	740	–	740
Bank Fees	72	–	72
APP Development	–	–	–
Consultancy	46,626	–	46,626
Events	889	–	889
Insurance	662	–	662
Licenses	1,542	–	1,542
Equipment	–	–	–
Sanctus Media	26,515	–	26,515
Accountancy Fees	840	–	840
Admin Fees	495	–	495
	<u>78,381</u>	<u>–</u>	<u>78,381</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Advertising & Marketing	120	–	120
Bank Fees	108	–	108
APP Development	19,160	5,000	24,160
Consultancy	56,352	–	56,352
Events	7,215	–	7,215
Insurance	331	–	331
Licenses	1,274	–	1,274
Equipment	923	–	923
Sanctus Media	31,480	–	31,480
Accountancy Fees	960	–	960
Admin Fees	3,967	–	3,967
	<u>121,890</u>	<u>5,000</u>	<u>126,890</u>

7. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Sanctuary First

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

8. Trustee remuneration and expenses

(a) No remuneration was paid to the trustees during the year

(b) During the year, there were the following related party transaction's:

Very Rev A Bogle is a founder and director of Sanctus Media, which is a not for profit organisation. Sanctus Media was contracted by the charity to be the provider of technical, internet and digital services, and total expenditure during the year was £26,515 which was approved by the trustees in a written agreement.

ii) Mr Jack Steel is the son of Mr James Steel (trustee) and is the owner of Edward Steel photography who were contracted by the charity to deliver a strategic vision for Sanctuary Firsts content, branding and marketing material. Total expenditure during the year was £24,518.

iii) Mrs Jane Steel is married to Mr James Steel (trustee), it was agreed by the trustees of the charity that Mrs Jane Steels position as administrator should be paid. Total expenditure during the year was £495.

(d) There were no other payments to trustees or connected persons

9. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	<u>2,857</u>	<u>6,414</u>

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner	<u>900</u>	<u>900</u>

11. Analysis of charitable funds

	As at 01/01/25	Incoming Resources	Outgoing Resources	Transfers	As at 31/12/25
Unrestricted funds					
General funds	12,332	96,502	78,381		30,453
Restricted funds					
	-	-	-		-
	-	96,502	78,381	-	30,453
Total Funds	12,332	96,502	78,381	-	30,453