

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
THE BARNABAS OUTREACH TRUST

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

THE BARNABAS OUTREACH TRUST

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for the Year Ended 31 March 2023

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THE BARNABAS OUTREACH TRUST

Report of the Trustees for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are

- To advance the Christian Religion
- To relieve poverty, sickness and distress

The charity has continued to pursue the activities detailed in its deed of trust and in accordance with the above objects.

Barnabas (Outreach) Trust is a mission organisation that gives people of all ages and backgrounds an opportunity to experience preaching, teaching and ministry in a different cultural setting. The aim of Barnabas (Outreach) Trust is to encourage churches and individuals to support and facilitate the spread of the Christian Gospel message locally and worldwide. Barnabas (Outreach) Trust has developed a ministry for equipping and releasing individuals for evangelism and mission.

THE BARNABAS OUTREACH TRUST

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With covid restrictions now lifted for overseas travel, missions in 2022 could be organised. Clive & Ann McIntyre travelled to Romania in April 2022 to meet with Pastors in the areas of Rosiori and Alexandria to discuss mission opportunities. As a result, a mission was planned for June 2022.

During the pre-mission trip in April, Clive & Ann were able to distribute funds to help support contacts in Romania who are caring and providing for Ukrainian refugees. They also assessed needs for further assistance.

A small team, which included Clive & Ann plus 3 others, travelled in June/July 2022 for the Mission to Romania and visited Alexandria, Rosiori and surrounding villages. The team shared the Gospel message and ministered to those in need.

Clive & Ann travelled to Kenya in November 2022 and spent a week in Maasailand plus a week in Mombasa. They worked with David Kereto, head of the Maasai Evangelical Association who provides for Pastors and leaders and encourages the growth of Maasai churches in Kenya and Tanzania. David also oversees projects to protect young girls at risk of FGM and early forced marriage and to support widows in the Maasai community. Clive & Ann stayed at the Ereto Guest House which is part of a development in the Maasai Mara area being run as a non-profit business to generate income to support the Maasai projects. David organized a programme for Clive & Ann which included gathering widows together for a word of encouragement and to hand out gifts of maize flour to help during the current water shortage and famine, plus teaching and training for church leaders and Pastors, church meetings and visits to two local schools.

The charity has continued to support and facilitate the ongoing work of the Barnabas church plant in Mombasa, formerly known as New Life Church but now operating by the name of Barnabas East Africa. Clive & Ann spent time with Pastors Mac & Faith Kioko and were pleased to observe further expansion and growth, both structurally and spiritually, since their visit the previous year. They joined members of the church family and local community for open-air worship, church meetings and home visits. Clive & Ann were also encouraged to hear about the future vision that Pastors Mac & Faith have for Barnabas East Africa and look forward to continuing to support them and work alongside them in their ministry.

Sean & Joyce McIntyre travelled to Kenya in December 2022 and also spent time with Pastors Mac & Faith and the church family, providing encouragement and ministry support.

Barnabas Outreach Trust looks forward to a continued mission partnership with Pastors Mac & Faith in the future and plan to travel to Kenya to visit them again in 2023.

Barnabas Outreach Trust was registered as a UK Charity in 1997 and has therefore achieved 25 years of mission in 2022. A garden party/BBQ was held in September with an open invitation to friends and supporters to join the Barnabas team to celebrate.

Fundraising activities and public benefit

Fundraising efforts continue to achieve development on the plot of land in Mombasa purchased by Barnabas East Africa in 2008, which includes the church building and facilities, the provision of free water to the local community and local outreach activities. A child sponsorship scheme continues to help support children from playgroup to primary and secondary school. Fundraising efforts continue to support Maasai community projects as well as local outreach activities in Romania.

FINANCIAL REVIEW

Principal funding sources

Principal funding sources for the charity are currently through donations received from supporters and gift-aid reclaims as appropriate.

Investment policy and objectives

Aside from retaining any accumulated surpluses as reserves each year, most of the charity's funds are to be spent in the short term so there are no funds considered available for long term investment. Having considered the options, available the Management Committee has decided to hold any surplus amount available in a high interest deposit account.

THE BARNABAS OUTREACH TRUST

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Reserves policy

It is difficult to accumulate sufficient unrestricted funds to achieve a desirable reserves policy due to the nature of the charity which receives the majority of its funding as restricted funds for designated projects. In order to avoid financial commitments over and above available funds, the activities of the trusts are approved by the Management Committee subject of funds being available.

FUTURE PLANS

Kenya & Tanzania - the trust will maintain its contacts in Kenya, and a future visit is planned for 2023. Clive & Ann hope to extend their visit to include Tanzania, as David Kereto has invited them to join him there to provide teaching at a leadership conference with the Maasai Pastors and leaders.

Romania - the trust will maintain its contacts in Romania and a pre-mission trip is planned for April 2023, to prepare for a proposed mission in June 2023.

Training - The trust will continue to provide training for mission, covering a variety of topics that prepare individuals for mission, as and when required. This will be available to those going on mission or contemplating mission work.

New Contacts - Barnabas (Outreach) Trust works towards acquiring new contacts to support the ministry and encouraging new people to go on mission.

Trustees - Barnabas (Outreach) Trust is actively seeking suitable candidates to increase the number of Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The charity is currently governed by a Deed of Declaration of Trust dated 2nd March 1997, as amended by the Deed of Amendment dated 8th May 1997.

Recruitment and appointment of new trustees

New Trustees are appointed by existing Trustees. The original Trustees were appointed by the original Declaration of Trust. In certain circumstances, individuals are approached to offer themselves for election as a Trustee but not accepted unless nominated and elected by the current board of Trustees. The management committee seeks to ensure that the needs of the charity are appropriately reflected through the diversity of its Trustees.

Organisational structure

Barnabas (Outreach) Trust has a Management Committee of 3 members who meet at least four times a year and are responsible for the strategic direction and policy of the charity. At present, the committee consists of 3 trustees, which includes the chief executive and the secretary of Barnabas (Outreach) Trust. All members of the committee are from a variety of professional backgrounds relevant to the work of the charity. Other people are invited to attend meetings as and when relevant.

Barnabas (Outreach) Trust has a Board of Reference, consisting of 6 people who support the purpose and activities of the charity. The Board of Reference brings credibility of the work of the charity to the public. They are informed of the activities of the charity through regular newsletters and mail-shots, and are invited to attend special events as guest speakers where appropriate.

Board of Reference members: Norman Barnes
Jonathan Conrathe
Don Double
Jeff Lucas
John Noble
Stuart Windsor

THE BARNABAS OUTREACH TRUST

Report of the Trustees
for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New potential Trustees are first invited to attend several meetings in order to familiarize themselves with methods of reporting and responsibilities for making decisions. If after reasonable time, they agree to become a trustee, they must be nominated and seconded by two or more existing Trustees. New Trustees are provided with the Charity Commission Good Trustee Guide. Trustees are encouraged to get involved with the activities of the charity at all levels.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1062700

Principal address

31 Cheam Road
Ewell
Epsom
Surrey
KT17 1QX

Trustees

C B McIntyre
Mrs A McIntyre
Miss S N Henze Associate

Independent Examiner

Mary E Ryan FCCA
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Advisers

Chief Executive - Clive McIntyre

Secretary - Ann McIntyre

Approved by order of the board of trustees on 20 December 2023 and signed on its behalf by:

Miss S N Henze - Trustee

Independent Examiner's Report to the Trustees of
THE BARNABAS OUTREACH TRUST

Independent examiner's report to the trustees of THE BARNABAS OUTREACH TRUST

I report to the charity trustees on my examination of the accounts of THE BARNABAS OUTREACH TRUST (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 the Trust 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 applicable 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.

Mary E Ryan FCCA

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

20 December 2023

THE BARNABAS OUTREACH TRUST

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,433	14,898	45,331	42,440
Charitable activities					
Missionary		-	4,725	4,725	900
Investment income	2	21	-	21	1
Total		<u>30,454</u>	<u>19,623</u>	<u>50,077</u>	<u>43,341</u>
EXPENDITURE ON					
Charitable activities					
Missionary		<u>18,869</u>	<u>35,917</u>	<u>54,786</u>	<u>40,645</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	7	<u>11,585</u> <u>(8,337)</u>	<u>(16,294)</u> <u>8,337</u>	<u>(4,709)</u> <u>-</u>	<u>2,696</u> <u>-</u>
Net movement in funds		3,248	(7,957)	(4,709)	2,696
RECONCILIATION OF FUNDS					
Total funds brought forward		735	8,258	8,993	6,297
TOTAL FUNDS CARRIED FORWARD		<u><u>3,983</u></u>	<u><u>301</u></u>	<u><u>4,284</u></u>	<u><u>8,993</u></u>

The notes form part of these financial statements

THE BARNABAS OUTREACH TRUST

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	5	385	-	385	405
Cash at bank and in hand		4,118	301	4,419	8,918
		<u>4,503</u>	<u>301</u>	<u>4,804</u>	<u>9,323</u>
CREDITORS					
Amounts falling due within one year	6	(520)	-	(520)	(330)
		<u>3,983</u>	<u>301</u>	<u>4,284</u>	<u>8,993</u>
NET CURRENT ASSETS					
		<u>3,983</u>	<u>301</u>	<u>4,284</u>	<u>8,993</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,983</u>	<u>301</u>	<u>4,284</u>	<u>8,993</u>
NET ASSETS					
		<u>3,983</u>	<u>301</u>	<u>4,284</u>	<u>8,993</u>
FUNDS	7				
Unrestricted funds				3,983	735
Restricted funds				<u>301</u>	<u>8,258</u>
TOTAL FUNDS				<u>4,284</u>	<u>8,993</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2023 and were signed on its behalf by:

S N Henze - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	21	1
	<u>21</u>	<u>1</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or benefits were paid to trustees for services as trustees. In 2023 £3940 (2022 £880) was paid to one trustee as organisers remuneration.

THE BARNABAS OUTREACH TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

Costs of £3,600 (2022 £3,600) were reimbursed to one trustee for use of their home as office.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,722	25,718	42,440
Charitable activities			
Missionary	-	900	900
Investment income	1	-	1
Total	<u>16,723</u>	<u>26,618</u>	<u>43,341</u>
EXPENDITURE ON			
Charitable activities			
Missionary	<u>5,408</u>	<u>35,237</u>	<u>40,645</u>
NET INCOME/(EXPENDITURE)	11,315	(8,619)	2,696
Transfers between funds	<u>(16,877)</u>	<u>16,877</u>	<u>-</u>
Net movement in funds	(5,562)	8,258	2,696
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>6,297</u>	<u>-</u>	<u>6,297</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>735</u></u>	<u><u>8,258</u></u>	<u><u>8,993</u></u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Tax refunds on gift aid	<u>385</u>	<u>405</u>

THE BARNABAS OUTREACH TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	80	(120)
Other creditors	440	450
	<u>520</u>	<u>330</u>

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	735	11,585	(8,337)	3,983
Restricted funds				
Kenya	3,271	(11,483)	8,212	-
Romania	-	(8,368)	8,368	-
Ukraine	2,145	757	(2,601)	301
C&A Mission Fund	2,842	2,800	(5,642)	-
	<u>8,258</u>	<u>(16,294)</u>	<u>8,337</u>	<u>301</u>
TOTAL FUNDS	<u>8,993</u>	<u>(4,709)</u>	<u>-</u>	<u>4,284</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	30,454	(18,869)	11,585
Restricted funds			
Kenya	6,743	(18,226)	(11,483)
Romania	1,955	(10,323)	(8,368)
Ukraine	8,125	(7,368)	757
C&A Mission Fund	2,800	-	2,800
	<u>19,623</u>	<u>(35,917)</u>	<u>(16,294)</u>
TOTAL FUNDS	<u>50,077</u>	<u>(54,786)</u>	<u>(4,709)</u>

THE BARNABAS OUTREACH TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	6,297	11,315	(16,877)	735
Restricted funds				
Kenya	-	(10,102)	13,373	3,271
Romania	-	(3,747)	3,747	-
Ukraine	-	2,145	-	2,145
C&A Mission Fund	-	3,085	(243)	2,842
	<u>-</u>	<u>(8,619)</u>	<u>16,877</u>	<u>8,258</u>
TOTAL FUNDS	<u>6,297</u>	<u>2,696</u>	<u>-</u>	<u>8,993</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,723	(5,408)	11,315
Restricted funds			
Kenya	11,388	(21,490)	(10,102)
Romania	-	(3,747)	(3,747)
Ukraine	2,145	-	2,145
C&A Mission Fund	13,085	(10,000)	3,085
	<u>26,618</u>	<u>(35,237)</u>	<u>(8,619)</u>
TOTAL FUNDS	<u>43,341</u>	<u>(40,645)</u>	<u>2,696</u>

THE BARNABAS OUTREACH TRUST

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	6,297	22,900	(25,214)	3,983
Restricted funds				
Kenya	-	(21,585)	21,585	-
Romania	-	(12,115)	12,115	-
Ukraine	-	2,902	(2,601)	301
C&A Mission Fund	-	5,885	(5,885)	-
	<u>-</u>	<u>(24,913)</u>	<u>25,214</u>	<u>301</u>
TOTAL FUNDS	<u>6,297</u>	<u>(2,013)</u>	<u>-</u>	<u>4,284</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,177	(24,277)	22,900
Restricted funds			
Kenya	18,131	(39,716)	(21,585)
Romania	1,955	(14,070)	(12,115)
Ukraine	10,270	(7,368)	2,902
C&A Mission Fund	15,885	(10,000)	5,885
	<u>46,241</u>	<u>(71,154)</u>	<u>(24,913)</u>
TOTAL FUNDS	<u>93,418</u>	<u>(95,431)</u>	<u>(2,013)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

THE BARNABAS OUTREACH TRUST

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,625	5,540
Gift aid donations/tax refunds	30,706	36,900
	<hr/> 45,331	<hr/> 42,440
Investment income		
Deposit account interest	21	1
Charitable activities		
Missions	4,725	900
	<hr/> 50,077	<hr/> 43,341
Total incoming resources		
EXPENDITURE		
Charitable activities		
Sundries	3,147	7,913
Travel & accommodation	18,041	13,183
Grants to individuals	24,737	13,726
	<hr/> 45,925	<hr/> 34,822
Support costs		
Management		
Organisers remuneration	3,940	880
Operating leases - Rent	3,600	3,600
Insurance	891	893
	<hr/> 8,431	<hr/> 5,373
Governance costs		
Accountancy and legal fees	430	450
	<hr/> 54,786	<hr/> 40,645
Total resources expended		
Net (expenditure)/income	<hr/> (4,709)	<hr/> 2,696

This page does not form part of the statutory financial statements