

Barnabas Fellowship of Churches  
Annual Report and Financial Statements  
For the year ended  
31 December 2020

Charity Registration number 1071300

Avalon Accounting Limited  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Avalon Accounting Limited  
Chartered Certified Accountants  
12 Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

**Barnabas Fellowship of Churches**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Legal and Administrative information	1
Independent Examiner's report	2
Trustees' report	3
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8

**Barnabas Fellowship of Churches**  
**Legal and Administrative Information**

**Working Name** Barnabas

**Charity Number** 1071300

**Start of Financial Year** 1st January 2020

**End of Financial Year** 31st December 2020

**Trustees at 31st December 2020** Mr Cameron Crawford  
Mr Gareth Owen  
Mr Robert House  
Mrs Janet Barfoot

**Legal Status** Unincorporated Charity

**Governing Instrument** Declaration of Trust dated 31st July 1998

**Objects**

a) to advance the Christian faith in accordance with the Statement of Beliefs appearing in the Schedule of the Declaration of Trust in such parts of the United Kingdom or the World as the trustees may from time to time think fit.

b) to relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve distress caused thereby in such parts of the United Kingdom or the World as the trustees may from time to time think fit.

c) to promote and fulfil such other charitable purposes beneficial to the community in such parts of the United Kingdom or the World as the trustees may from time to time think fit.

**Investment Powers** In addition to statutory powers of investment, the trustees have additional powers of investment as detailed in note 9 of their Declaration of Trust.

**CORRESPONDENCE ADDRESS** 384 The Meadway  
Tilehurst  
Reading  
Berkshire  
RG30 4NX

**Bankers** Barclays Bank PLC  
54 Lombard Street  
London  
EC3P 3AH

**Independent Examiner** Avalon Accounting Limited  
12 Park lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

## **Reading Community Church Independent Examiner's Report on the Accounts**

Report to the trustees of Barnabas fellowship of Churches Trust on the accounts for the year ended 31st December 2020 set out as below

### **Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145(1)(a) of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- 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 Commission. 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 seeking 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Avalon Accounting Limited  
12 Park lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

## **Barnabas Fellowship of Churches**

### **The report of the trustees**

The trustees present their annual report and accounts for the year ended 31 December 2020

#### **Objectives**

Barnabas seeks to plant or support churches that meet the needs of the area in which they are located. Barnabas also seeks to provide a framework for relationship where Christians can come together for mutual support and encouragement. Barnabas England also provides covering and support for church leaders by means of accreditation. Barnabas is a member of the Evangelical Alliance in the UK.

#### **Report**

2020 was a challenging year due to the arrival of Covid 19 and the adjustments that needed to be made due to its impact.

There are now 5 Barnabas England churches located in Plymouth, Leicester, Ely, Rockwell Green nr Taunton and Reading. We also have churches, ministries and individuals who associate with us through our ministry, training, and events.

We held three leaders' days during the year all on Zoom. Attendees appreciated the opportunity for relationship and encouragement. We also held several online prayer meetings following days of fasting and prayer. We supported our member churches where we could during the year in giving advice on how they could support church members during the pandemic. Several churches were able to make use of the streamed content from The Gate in Reading.

The Turning the evangelistic initiative that sits in the 'umbrella' of ministries that Barnabas covers due to Covid also had a fallow year as due to social distancing guidelines, normal activity was not possible. The Turning leadership team continued to meet with, encourage and support Turning hubs across the nation and also in Switzerland, Germany and Scotland- all mostly online.

A new training course (The School of Personal Transformation) was also started that supports individuals to either discover or think further about their dreams and plan strategically how they step into them.

The work of Barnabas internationally has also continued which is led by individuals from amongst churches and projects in the nations where we are located called the International Oversight Team (IOT). Much of the focus this year went on supporting nations where Covid had a high economic impact. We were able to divert some funding for immediate relief of food poverty and also work strategically with teams in nations to help them to think through how they could support themselves in the extremely challenging season. In one instance a new project was started breeding and selling chickens in a church in Zimbabwe. This project is now being replicated across the rest of the churches in Zimbabwe and also begun in Zambia.

Barnabas over the year continued to relate to other church denominations and streams including the Baptist Union of Great Britain, Salt and Light, Fresh Streams and others.

# Barnabas Fellowship of Churches

## Statement of Financial Activities for the year ended 31st December 2020

	Note	2020 Restricted £	2020 Unrestricted £	2020 Total £	2019 £
<b>Incoming resources</b>					
<b>Income from generated funds</b>					
Donations & Legacies	3a	-	51,756	51,756	49,957
Income from Investment	3b	-	20	20	111
Income from Charitable activities	3c	570	53,012	53,582	102,870
Other Income	3d	-	12	12	546
<b>Total incoming resources</b>		<b>570</b>	<b>104,800</b>	<b>105,370</b>	<b>153,484</b>
<b>Expenses</b>					
Expenditure on Charitable activities	4a	4,629	78,548	83,177	149,960
<b>Total Expenses</b>		<b>4,629</b>	<b>78,548</b>	<b>83,177</b>	<b>149,960</b>
<b>Net incoming/(Outgoing) resources</b>		<b>(4,059)</b>	<b>26,252</b>	<b>22,193</b>	<b>3,524</b>
<b>Total Funds brought forward</b>		1,684	64,139	65,823	
<b>Transfer between funds</b>		0	0		
<b>Total Funds carried forward</b>		<b>(2,375)</b>	<b>90,391</b>	<b>88,016</b>	<b>3,524</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing

**Barnabas Fellowship of Churches**  
**Balance Sheet as at 31st December 2020**

	Note	2020 Restricted	2020 Unrestricted	2020 £	2019 £
<b>Fixed Assets</b>		-	-	-	-
Tangible assets	2				
<b>Current assets</b>				£	£
Prepayments and accrued income			267	267	244
Uncatgrised Assets			(10,183)	(10,183)	(10,183)
Bank balances	7	17,807	80,719	98,526	76,338
		<b>17,807</b>	<b>70,803</b>	<b>88,610</b>	<b>66,399</b>
<b>Creditors - amounts falling due within one year</b>	8	-	594	594	576
<b>Net Assets</b>		<b>17,807</b>	<b>70,209</b>	<b>88,016</b>	<b>65,823</b>
<b>Funds:</b>					
General			90,391	90,391	63,353
Restricted		(2,375)		(2,375)	2,470
				<b>88,016</b>	<b>65,823</b>

These accounts were approved by The Trustees on ....11/06/2021

Signed on their behalf by Gareth Owen.....*Gareth Owen*.....

## **Barnabas Fellowship of Churches**

### **Notes to the financial statements for the year ended 31st December 2020**

#### **1. Accounting Policies**

The Financial Statements have been prepared on the historical cost basis of Accounting in accordance with Charities Act 2011 and in accordance with applicable accounting standards. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice - "Accounting and Reporting by Charities" (SORP 2015). The accounts have been prepared on an ongoing concern basis. The charity meets the definition of a public benefit entity under FRS102. No restatement was required in making the transition to FRS102.

#### **Incoming Resources**

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the charity becomes entitled to the resources;
2. the trustees are virtually certain they will receive the resources; and
3. the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Investment Income

This is included in the accounts when receivable.



## Barnabas Fellowship of Churches

### Notes to the financial statements for the year ended 31st December 2020

#### 1. Accounting Policies

##### Expenditure and Liabilities

###### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

###### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

###### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

###### Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage

###### Changes in Accounting policies and previous accounts

There has been no change to the accounting policies (variation rules and methods of accounting) since last year, and no changes to the previous accounts.

#### 2. Tangible Fixed Assets

The Charity has no fixed assets.

#### 3. Income

##### a) Donations & Legacies

	2020 Restricted £	2020 Unrestricted £	2020 Total £	2019 £
Tithed Income	-	44,167	44,167	39,457
Gifts Aid Tax Recovered		4,819	4,819	6,594
Gifts		2,770	2,770	3,906
Receipts from Member Churches	-	-	-	-
	-	51,756	51,756	49,957

**Barnabas Fellowship of Churches**
**Notes to the financial statements for the year ended 31st December 2020**
**3. Income**
**b) Income from Investment**

Bank Interest	-	20	20	111
	-	<b>20</b>	<b>20</b>	<b>111</b>

**c) Income from Charitable Activities**

Apostolic Support	570	-	570	845
Gathering Café	-	-	-	-
The Gathering Pre Paid Ticket	-	-	-	-
BSSM Fee	-	-	-	-
DBS	-	3,116	3,116	5,470
Discounts/Refunds Given	-	-	-	-
Emaus Project	-	8,840	8,840	15,017
International Fund (Inc)	-	225	225	3,782
Love Offering	-	-	-	-
Turning Grant	-	-	-	-
Turning Income	-	-	-	290
Turning Bristol	-	185	185	180
Turning Cornwall	-	120	120	170
Turning East Sussex	-	1,619	1,619	2,306
Turning Leicester	-	395	395	560
Turning Lincolnshire	-	760	760	600
Turning London	-	9,906	9,906	7,841
Turning Newcastle	-	30	30	210
Turning Oxfordshire	-	860	860	1,460
Turning Reading	-	2,635	2,635	4,081
Turning Scotland	-	2,031	2,031	2,531
Turning Somerset	-	240	240	240
Turning Southampton	-	550	550	670
Turning Walsall	-	350	350	600
Turning Wiltshire	-	740	740	2,245
Turning Worcester	-	360	360	510
Turning Support	-	13,101	13,101	13,458
Turning Training	-	76	76	17,880
Breakthrough Offering	-	-	-	-
Offering	-	-	-	-
Turning Support Refund	-	-	-	-
BSSM refund	-	-	-	(300)
Missionary	-	-	-	-
Jubilee Wren	-	-	-	-
Ministry	-	-	-	-
Isreal Project	-	-	-	-
TZ Mission	-	-	-	-
iBelong School of Personal Transformation	-	2,525	2,525	-
OneVoice Conference	-	4,201	4,201	-
Leaders Retreat	-	147	147	-
BFOC	-	-	-	22,224
	<b>570</b>	<b>53,012</b>	<b>53,582</b>	<b>102,870</b>

	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>Restricted</b>	<b>Unrestricted</b>	<b>Total</b>	
	£	£	£	£
<b>(d) Other Income</b>				
Transfer of funds	-	-	-	0
Travel expenses	-	-	-	0
Youth Income	-	12	12	546
Other Income	-	-	-	-
	<b>-</b>	<b>12</b>	<b>12</b>	<b>546</b>

# Barnabas Fellowship of Churches

## Notes to the financial statements for the year ended 31st December 2020 (continued)

### 4. Expenses

#### a) Expenses on charitable activities

American Awakening	-	-	-	-
Apostolic	-	-	-	1,122
Bank Charges	-	324	324	517
Bank interest	-	-	-	-
BFOc	-	-	-	21,827
Barnabas Camp Accounts	-	-	-	-
BSSM	-	-	-	-
Conference & Meeting Expenses	-	-	-	-
Emaus Project	-	6,000	6,000	16,264
Gifts	-	-	-	-
Independent Examination Fees	-	594	594	576
Insurance	-	578	578	552
Jubilee Wren	-	-	-	-
Membership Subscriptions	-	549	549	524
Ministry	-	-	-	-
Ministry Expenses	-	-	-	-
Sundry Expenses	-	-	-	32
DBS Expenses	-	1,626	1,626	3,361
English Legacy Money	-	3,782	3,782	-
UK Border Agency	-	-	-	-
International Offering	-	-	-	-
Publicity	-	-	-	-
Youth Expenses	-	-	-	-
Printing Postage & Stationery	-	-	-	122
Pioneering Support	-	-	-	-
Computer Software	-	286	286	256
Staff Costs	-	44,699	44,699	60,460
Travel Expenses	-	5,157	5,157	14,596
Leaders Expense	-	721	721	1,610
Conference & Meeting Fees- Restricted	4,629	-	4,629	(1,234)
Turning Expenses	-	14,232	14,232	29,375
	<b>4,629</b>	<b>78,548</b>	<b>83,177</b>	<b>149,960</b>

### 5. Restricted Funds

	Balance 01-Jan-20	Income	Expenditure	Balance 31-Dec-20
	£	£	£	£
Apostolic	2,981	570	4,629	(1,078)
Barnabas Camp Accounts	(2,828)	-	-	(2,828)
Israel Project Worker (NI)	-	-	-	-
Israel Project (NI)	18,749	-	-	18,749
	<b>18,902</b>	<b>570</b>	<b>4,629</b>	<b>14,843</b>

The restricted funds are wholly represented by cash reserves of the charity.

Explanation of the majority of restricted funds are given in the Trustees Report on pages 5 and 6.

**Barnabas Fellowship of Churches**

**Notes to the financial statements for the year ended 31st December 2020 (continued)**

**7. Camp account**

	<b>Total 2020 Income</b>	<b>Total 2020 Expenditure</b>	<b>Total 2019 Income</b>	<b>Total 2019 Expenditure</b>
	£	£	£	£
Administration	-	-	-	-
Bookings	-	-	-	-
Books and Tapes	-	-	-	-
Café	-	-	-	-
Deposits	-	-	-	-
Equipment	-	-	-	-
Expenses	-	-	-	-
Gathering	-	-	-	-
Gifts	-	-	-	-
Hospitality	-	-	-	-
Camp Publicity	-	-	-	-
Showground	-	-	-	-
Travel	-	-	-	-
Other	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**7. Cash at Bank and in Hand**

	<b>2020 Restricted</b>	<b>2020 Unrestricted</b>	<b>2020 Total</b>	<b>2019</b>
	£	£	£	£
Evangelistic Mission		32,702	32,702	14,412
Barnabas General Fund		3,841	3,841	3,038
Business Premium Account		4,861	4,861	4,171
Business Reserve Account		20,683	20,683	21,242
Apostolic Support Account	1,886	417	2,303	1,316
Camp Account	(2,828)	9,223	6,395	2,313
Missionary		5	5	5
BSSM Current		2,179	2,179	4,284
BFOC NI	18,749	6,808	25,557	25,557
	<b>17,807</b>	<b>80,719</b>	<b>98,526</b>	<b>76,338</b>

**8. Creditors Accruals And Deferred Income: Amounts falling due within one year**

	2020	2020	2020	2019
	Restricted	Unrestricted	Total	
	£	£	£	£
Independent Examiners Fees	0	594	0	576
	-	594	-	576

**9. Retainers Cost and Numbers**

	2020	2019
	£	£
Retainer fees	44,699	60,460
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	44,699	60,460

Employees who were engaged in each of the following activities:

	2020	2019
	Total	Total
Activities in furtherance of organisation's objects	3	3
	3	3

No employee received emoluments in excess of £60,000 (2019 - £60,000). Staff are paid on a self employed basis.

**9. Trustees and Other related parties**

Janet Barfoot received £135 for out of pocket expenses (2019: £485.53) and £12,380 as a retainer (2019: Nil).

Gareth Owen received £99 for out of pocket expenses (2019: £1,347.92) and £6,096 as a retainer (2019: £6,000).

No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**11. Risk Assessment**

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**12. Reserve Policy**

The trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The trustees will review its charitable objectives in light of the temporary shortfall in income and reduce the effects of the shortfall on the charity. The trustees will endeavour not to set aside funds unnecessarily.

**13. Public Benefit**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the trustees report. The trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.