

**REGISTERED COMPANY NUMBER: (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1071300**

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
Barnabas Fellowship of Churches Trust

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

Barnabas Fellowship of Churches Trust

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for the Year Ended 31 December 2022

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## Barnabas Fellowship of Churches Trust

### Report of the Trustees for the Year Ended 31 December 2022

The trustees present their annual report and accounts for the year ended 31 December 2022.

#### **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**

There are five Barnabas England Churches and Communities and two associated churches in England and two Barnabas Northern Ireland churches. We also have ministries and individuals that associate with us through our training and events. We have begun to develop support for smaller churches that are seeking to be renewed in their capacity for community impact and spiritual growth in their locations.

The two Northern Ireland churches continued to work together with a main thrust of this being the successful annual conference held in Coleraine.

The Turning an evangelistic initiative has continued to support missions in Reading, Berkshire, Mansfield in Nottinghamshire, across several boroughs of London and in the nation of Switzerland. Plans are in place to launch evangelistic festivals the first two being in Gran Canaria and South Africa in 2023.

The development of New Carmel Prophets has continued with prophetic hubs now launched in Reading, Birmingham, West London with Cambridge and Essex in Development. The first national conference was held at the end of 2022.

The work of Barnabas internationally has also continued which is led by the International Oversight Team (IOT). There are Barnabas Churches and projects located in France, Zambia and Zimbabwe and in 2022 a group of churches in the Ivory Coast joined our fellowship for apostolic support and covering.

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.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document and a deed of trust.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

(England and Wales)

##### **Registered Charity number**

1071300

##### **Registered office**

384, The Meadway  
Tilehurst  
Reading  
Berkshire  
RG30 4NX

Barnabas Fellowship of Churches Trust

Report of the Trustees  
for the Year Ended 31 December 2022

**Trustees**

Mrs. Janet Barfoot  
Mr. Gareth Owen  
Mr. Cameron Crawford  
Mark Hirst (appointed 1.1.22)  
Gary Victor Ashe (appointed 1.1.22)

**Independent Examiner**

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

17/07/2023

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
Mr. Gareth Owen - Trustee

Independent Examiner's Report to the Trustees of  
Barnabas Fellowship of Churches Trust

**Independent examiner's report to the trustees of Barnabas Fellowship of Churches Trust ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Sanjay Kumar Swarup - ACA, MBA

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

Date: .....

Barnabas Fellowship of Churches Trust

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		44,736	48,687	93,423	107,097
<b>Charitable activities</b>					
Charitable		4,440	12,747	17,187	27,718
Investment income	2	59	21	80	7
<b>Total</b>		<u>49,235</u>	<u>61,455</u>	<u>110,690</u>	<u>134,822</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		57,918	53,307	111,225	129,079
Other		1,500	3,014	4,514	-
<b>Total</b>		<u>59,418</u>	<u>56,321</u>	<u>115,739</u>	<u>129,079</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	7	(10,183)	5,134	(5,049)	5,743
		<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,834)</u>
<b>Net movement in funds</b>		(10,183)	5,134	(5,049)	(17,091)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		70,926	-	70,926	88,017
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>60,743</u>	<u>5,134</u>	<u>65,877</u>	<u>70,926</u>

The notes form part of these financial statements

Barnabas Fellowship of Churches Trust

Balance Sheet  
31 December 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	425	-	425	355
Cash at bank		22,066	66,879	88,945	71,213
		<u>22,491</u>	<u>66,879</u>	<u>89,370</u>	<u>71,568</u>
<b>CREDITORS</b>					
Amounts falling due within one year	5	(659)	-	(659)	(642)
<b>NET CURRENT ASSETS</b>		<u>21,832</u>	<u>66,879</u>	<u>88,711</u>	<u>70,926</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		21,832	66,879	88,711	70,926
<b>PROVISIONS FOR LIABILITIES</b>	6	38,911	(61,745)	(22,834)	-
<b>NET ASSETS</b>		<u>60,743</u>	<u>5,134</u>	<u>65,877</u>	<u>70,926</u>
<b>FUNDS</b>	7				
Unrestricted funds				60,743	70,926
Restricted funds				5,134	-
<b>TOTAL FUNDS</b>				<u>65,877</u>	<u>70,926</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Barnabas Fellowship of Churches Trust

Balance Sheet - continued

31 December 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17/07/2023  
and were signed on its behalf by:



.....  
Mr. Gareth Owen - Trustee



## **1. ACCOUNTING POLICIES**

### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charitable company, 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 Companies Act 2006. 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.

### **TAXATION**

The charity is exempt from corporation 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**

	2022	2021
	£	£
Interest Income-Unrestricted	80	7

## **3. TRUSTEES' REMUNERATION AND BENEFITS**

Mr Gareth Owen received a retainer of £15,131 (2021 - £11,327)  
Mrs Janet Barfoot received a retainer of £19,831 (2021 - £16,777)  
Mr Robert House received a retainer of £4,855 (2021 - £5,601)

### **TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Barnabas Fellowship of Churches Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Prepayments and accrued income	425	355
	<u>          </u>	<u>          </u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Accrued expenses	659	642
	<u>          </u>	<u>          </u>

**6. PROVISIONS FOR LIABILITIES**

	2022	2021
	£	£
FUNDS-Unrestricted	22,834	-
	<u>          </u>	<u>          </u>

**7. MOVEMENT IN FUNDS**

	At 1.1.22	Net movement	At
	£	in funds	31.12.22
		£	£
<b>Unrestricted funds</b>			
Unrestricted Fund	70,926	(10,183)	60,743
<b>Restricted funds</b>			
Restricted Fund	-	5,134	5,134
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>70,926</u>	<u>(5,049)</u>	<u>65,877</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Fund	49,235	(59,418)	(10,183)
<b>Restricted funds</b>			
Restricted Fund	61,455	(56,321)	5,134
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>110,690</u>	<u>(115,739)</u>	<u>(5,049)</u>

Barnabas Fellowship of Churches Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
Unrestricted Fund	90,392	(2,525)	(16,941)	70,926
<b>Restricted funds</b>				
Restricted Fund	(2,375)	8,268	(5,893)	-
<b>TOTAL FUNDS</b>	<u>88,017</u>	<u>5,743</u>	<u>(22,834)</u>	<u>70,926</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Unrestricted Fund	40,950	(43,475)	(2,525)
<b>Restricted funds</b>			
Restricted Fund	93,872	(85,604)	8,268
<b>TOTAL FUNDS</b>	<u>134,822</u>	<u>(129,079)</u>	<u>5,743</u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
Unrestricted Fund	90,392	(12,708)	(16,941)	60,743
<b>Restricted funds</b>				
Restricted Fund	(2,375)	13,402	(5,893)	5,134
<b>TOTAL FUNDS</b>	<u>88,017</u>	<u>694</u>	<u>(22,834)</u>	<u>65,877</u>

Barnabas Fellowship of Churches Trust

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**7. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>			
Unrestricted Fund	90,185	(102,893)	(12,708)
<b>Restricted funds</b>			
Restricted Fund	155,327	(141,925)	13,402
<b>TOTAL FUNDS</b>	<u>245,512</u>	<u>(244,818)</u>	<u>694</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

Barnabas Fellowship of Churches Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	10,166	4,875
Donations & Legacies	63,507	98,970
Gift Aid Tax Recovery	3,937	3,252
Remember Income-Restricted	600	-
Barnabas Northern Ireland income	15,213	-
	<hr/>	<hr/>
	93,423	107,097
<b>Investment income</b>		
Interest Income-Unrestricted	80	7
<b>Charitable activities</b>		
Income from Charitable Activities	7,029	10,072
International-Restricted	10,158	17,646
	<hr/>	<hr/>
	17,187	27,718
	<hr/>	<hr/>
<b>Total incoming resources</b>	110,690	134,822
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff Retainer Expenses	23,758	18,645
Staff Cost	3,098	2,725
SPT-Restricted	-	856
Conference & Meeting Fees	4,360	4,470
Insurance-Unrestricted	755	687
Emaus Project	-	31,000
Turning Expenses	19,189	24,403
BFOC NI Expenses	13,734	2,724
DBS Expenses	1,129	729
Travel Expenses-Restricted	7,613	6,166
Travel Expenses-Unrestricted	357	-
	<hr/>	<hr/>
	73,993	92,405
<b>Other</b>		
Gate Building Project	1,500	-
NCP Expenses-Restricted	1,294	-
Gift for Yinka-Restricted	1,720	-
	<hr/>	<hr/>
	4,514	-

This page does not form part of the statutory financial statements

Barnabas Fellowship of Churches Trust

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	2022 £	2021 £
<b>Support costs</b>		
<b>Management</b>		
Trustees' Retainer Expenses	34,962	33,705
<b>Finance</b>		
Legal Fees	80	-
Bank charges	532	428
	<hr/>	<hr/>
	612	428
<b>Other</b>		
Remember-Restricted	600	600
Computer Software Cost	314	288
Subscriptions	72	972
Repairs & Maintenance- Unrestricted	-	39
	<hr/>	<hr/>
	986	1,899
<b>Governance costs</b>		
Accountancy and Independent Examination-Unrestricted	672	642
	<hr/>	<hr/>
Total resources expended	115,739	129,079
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<hr/> <hr/> (5,049)	<hr/> <hr/> 5,743

18<sup>th</sup> May 2023

To,

Avalon Accounting Ltd  
12, Park Lane  
Tilehurst  
Reading  
Berkshire  
RG31 5DL

Dear Sirs,

During the preparation of our accounts for the year ending 31<sup>st</sup> December 2022 the following representations were made by us to you.

**Representation**

1. I acknowledge as director that I have fulfilled my responsibilities under the Charities Act 2011 for making accurate representations to you and for the accounts which you have prepared for the charity association.
2. I confirm that all accounting records had been made available to you for the purpose of preparing the independent examination report and that all the transactions undertaken by the charity had been properly reflected and recorded in the accounting records.
3. I confirm that the charity had no liabilities or contingent liabilities other than those disclosed in the accounts.
4. I confirm that there have been no events since the balance sheet date which required disclosing or which would materially affect the amounts in the accounts, other than those already disclosed or included in the report.
5. I confirm that the related party relationships and transactions set out below are a complete list of such relationships and transactions and that we are not aware of any further related party matters or transactions.

Party	Relationship	Nature of transaction
-	-	-

I confirm that I was aware that that a related party of the charity is a person or organisation which either directly or indirectly controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees, other key management, close family and other business interests of the previous.

6. I confirm that the charity has not contracted for any capital expenditure other than as disclosed in the accounts.

Barnabas Fellowship Of Churches  
384 The Meadway  
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RG30 4NX

7. I confirm that the charity has not contracted for any capital expenditure other than as disclosed in the accounts.
8. I confirm that there are no laws or regulations that are central to the charity's ability to conduct its business.

I confirm that I have read and understood the contents of this letter and agree that it accurately reflects the representations made to you by the trustees during the course of preparing the charity's accounts.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'Sam Allen', written over a dotted line.

On behalf of the Trustees  
Barnabas Fellowship Of Churches

Date: 17/07/2023