

Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
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 2023

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## Barnabas Fellowship of Churches Trust

### Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 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).

The trustees present their annual report and accounts for the year ended 31 December 2023.

#### **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 eight Barnabas England Churches and associated communities 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 across several boroughs of London and in the nations of Switzerland, Spain (Gran Canaria) and South Africa. Plans are in place to launch festivals in Spain (Madrid) and in Livingstone in Zambia.

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 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, Zimbabwe, Cote D'Ivoire and Israel.

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 Charity number**

1071300

##### **Principal address**

384, The Meadway  
Tilehurst  
Reading  
Berkshire  
RG30 4NX

Barnabas Fellowship of Churches Trust

Report of the Trustees  
for the Year Ended 31 December 2023

**Trustees**

Mrs. Janet Barfoot  
Mr. Gareth Owen  
Mr. Cameron Crawford  
Mr. Mark Hirst  
Mr. Gary Victor Ashe

**Independent Examiner**

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

13/05/2024

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**

I report to the charity trustees on my examination of the accounts of Barnabas Fellowship of Churches Trust (the Trust) for the year ended 31 December 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.



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 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		39,566	50,530	90,096	93,423
<b>Charitable activities</b>					
Charitable		1,712	9,407	11,119	17,187
Investment income	2	125	138	263	80
<b>Total</b>		<u>41,403</u>	<u>60,075</u>	<u>101,478</u>	<u>110,690</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable		44,549	71,241	115,790	111,225
Other		2,141	12,805	14,946	4,514
<b>Total</b>		<u>46,690</u>	<u>84,046</u>	<u>130,736</u>	<u>115,739</u>
<b>NET INCOME/(EXPENDITURE)</b>		(5,287)	(23,971)	(29,258)	(5,049)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		83,577	5,134	88,711	70,926
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>78,290</u></u>	<u><u>(18,837)</u></u>	<u><u>59,453</u></u>	<u><u>65,877</u></u>

Barnabas Fellowship of Churches Trust

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	4	-	-	-	425
Cash at bank and in hand		20,943	39,205	60,148	88,945
		<u>20,943</u>	<u>39,205</u>	<u>60,148</u>	<u>89,370</u>
<b>CREDITORS</b>					
Amounts falling due within one year	5	(695)	-	(695)	(659)
		<u>20,248</u>	<u>39,205</u>	<u>59,453</u>	<u>88,711</u>
<b>NET CURRENT ASSETS</b>					
		<u>20,248</u>	<u>39,205</u>	<u>59,453</u>	<u>88,711</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		20,248	39,205	59,453	88,711
<b>PROVISIONS FOR LIABILITIES</b>	6	58,042	(58,042)	-	(22,834)
		<u>78,290</u>	<u>(18,837)</u>	<u>59,453</u>	<u>65,877</u>
<b>NET ASSETS</b>					
		<u>78,290</u>	<u>(18,837)</u>	<u>59,453</u>	<u>65,877</u>
<b>FUNDS</b>	7				
Unrestricted funds				78,290	60,743
Restricted funds				(18,837)	5,134
				<u>59,453</u>	<u>65,877</u>
<b>TOTAL FUNDS</b>				<u>59,453</u>	<u>65,877</u>

13/05/2024

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



.....  
Mr. Gareth Owen - Trustee

Barnabas Fellowship of Churches Trust

Notes to the Financial Statements  
for the Year Ended 31 December 2023

**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.

**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**

	2023	2022
	£	£
Deposit account interest	263	80
	<u>263</u>	<u>80</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

	2023	2022
	£	£
Trustees' fees	20,377	34,962
	<u>20,377</u>	<u>34,962</u>

Mr Gareth Owen received a retainer of £13,065 (2022 - £15,131)

Mrs Janet Barfoot received a retainer of £7,312 (2022 - £19,831)

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.



Barnabas Fellowship of Churches Trust

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

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

	2023	2022
	£	£
Prepayments	-	425
	<u>          </u>	<u>          </u>

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

	2023	2022
	£	£
Other creditors	695	659
	<u>          </u>	<u>          </u>

**6. PROVISIONS FOR LIABILITIES**

	2023	2022
	£	£
Provisions	-	22,834
	<u>          </u>	<u>          </u>

**7. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
Unrestricted Fund	83,577	(5,287)	78,290
<b>Restricted funds</b>			
Restricted Fund	5,134	(23,971)	(18,837)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>88,711</u>	<u>(29,258)</u>	<u>59,453</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	41,403	(46,690)	(5,287)
<b>Restricted funds</b>			
Restricted Fund	60,075	(84,046)	(23,971)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>101,478</u>	<u>(130,736)</u>	<u>(29,258)</u>

Barnabas Fellowship of Churches Trust

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

**7. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 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
<b>TOTAL FUNDS</b>	<u>70,926</u>	<u>(5,049)</u>	<u>65,877</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	49,235	(59,418)	(10,183)
<b>Restricted funds</b>			
Restricted Fund	61,455	(56,321)	5,134
<b>TOTAL FUNDS</b>	<u>110,690</u>	<u>(115,739)</u>	<u>(5,049)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
Unrestricted Fund	70,926	(15,470)	55,456
<b>Restricted funds</b>			
Restricted Fund	-	(18,837)	(18,837)
<b>TOTAL FUNDS</b>	<u>70,926</u>	<u>(34,307)</u>	<u>36,619</u>

Barnabas Fellowship of Churches Trust

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

**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	90,638	(106,108)	(15,470)
<b>Restricted funds</b>			
Restricted Fund	121,530	(140,367)	(18,837)
<b>TOTAL FUNDS</b>	<u>212,168</u>	<u>(246,475)</u>	<u>(34,307)</u>

**8. RELATED PARTY DISCLOSURES**

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

Barnabas Fellowship of Churches Trust

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

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	5,875	10,166
Donations & Legacies	56,572	63,507
Gift Aid Tax Recovery	15,177	3,937
Remember Income-Restricted	-	600
Barnabas Northern Ireland income	12,472	15,213
	<hr/>	<hr/>
	90,096	93,423
<b>Investment income</b>		
Deposit account interest	263	80
<b>Charitable activities</b>		
Income from Charitable Activities	1,712	7,029
International-Restricted	9,407	10,158
	<hr/>	<hr/>
	11,119	17,187
	<hr/>	<hr/>
<b>Total incoming resources</b>	101,478	110,690
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Insurance-Unrestricted	425	755
BFOC NI Expenses	44,516	13,734
Staff Retainer Expenses	14,304	23,758
Staff Cost	3,800	3,098
Conference & Meeting Fees	-	4,360
Turning Expenses	17,740	19,189
DBS Expenses	1,335	1,129
Travel Expenses-Restricted	7,942	7,613
Travel Expenses-Unrestricted	-	357
Barnabas- Unrestricted	34	-
SPT-Restricted	2,385	-
	<hr/>	<hr/>
	92,481	73,993
<b>Other</b>		
Printing Postage Subscriptions and stationery -		
Restricted	55	-
Emaus Project-Restricted	2,464	-
Sundry Gifts- Unrestricted	2,141	-
Carried forward	4,660	-

Barnabas Fellowship of Churches Trust

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

	2023 £	2022 £
<b>Other</b>		
Brought forward	4,660	-
The Gate Building Project	-	1,500
NCP Expenses - Restricted	103	1,294
International Offering Restricted	6,315	-
Gift for Yinka-Restricted	3,450	1,720
Evangelical Baptist Legal Advice - Restricted	418	-
	<hr/>	<hr/>
	14,946	4,514
 <b>Support costs</b>		
<b>Management</b>		
Trustees' Retainer Expenses	20,377	34,962
 <b>Finance</b>		
Bank charges	400	532
Legal Fees	40	80
	<hr/>	<hr/>
	440	612
 <b>Other</b>		
Computer Software Cost	1,464	314
Remember-Restricted	-	600
Subscriptions	320	72
	<hr/>	<hr/>
	1,784	986
 <b>Governance costs</b>		
Accountancy and Independent Examination-Unrestricted	708	672
	<hr/>	<hr/>
Total resources expended	130,736	115,739
	<hr/>	<hr/>
<b>Net expenditure</b>	<u>(29,258)</u>	<u>(5,049)</u>

09<sup>th</sup> April 2024

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 2023 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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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,



.....  
On behalf of the Trustees  
Barnabas Fellowship Of Churches

Date: 13/05/2024