

Company registration number: 04462901

Charity registration number: 1094570

# BARNABAS - SAFE & SOUND

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

# **Barnabas - Safe & Sound**

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## DIRECTORS' REPORT 2020/2021



# Barnabas - Safe & Sound

## Reference and Administrative Details

<b>Trustees</b>	Mr P Crook (resigned 31 October 2021) Mr G Lee Mr S Air (resigned 2 November 2020) Mrs E Shields Mr J Jones Ms K Johnstone (appointed 2 June 2020) Ms H C Morrell (appointed 2 June 2020) Mr A R Guest (appointed 19 November 2021) Mr T Armstrong (appointed 18 September 2021)
<b>Secretary</b>	Mrs G Monaghan
<b>Key Management Personnel</b>	Mrs H Brown, Manager Mrs G Monaghan, Finance officer
<b>Principal Office</b>	Wellwood House Dark Lane Morpeth Northumberland NE61 1SU  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	04462901
<b>Charity Registration Number</b>	1094570
<b>Independent Examiner</b>	Simon Brown BA ACA DChA MHA Tait Walker Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS

## WHAT WE DO

Barnabas Safe & Sound build positive relationships with young people. We encourage our young people to be the change in their community so they can make a difference to their lives and to the lives of others.

**Vision:** To make a positive difference to the lives of young people, to support them on their journey to independence and to become active members of society.

**Approach:** We work with young people to understand their short, medium and long-term priorities and challenges, to enable us to provide a service that is unique to them.

**Adding Real Value:** Our whole ethos is about providing a safe space and a professional team of staff who will listen to, and understand the needs of every individual young person.

## LEGAL STATUS & AREA OF BENEFIT

We are a registered charity: No 1094570

We are also a Company Limited by Guarantee: No 04462901

Our area of benefit is Northumberland.

## GOVERNANCE & LEADERSHIP

The Board of Directors (who are also Charity Trustees), consists of six members with individual roles and shared accountability for the strategic direction, the fiduciary responsibility and the prudent governance of the charitable company. Half of the Board members are appointed in rotation by the Annual General Meeting of Members of the Charity.

During the year the Directors have held 10 board meetings. The Charity took the decision to cancel its AGM for the 2019/2020 financial year due to the Covid-19 Pandemic. This was communicated to Members, and information regarding performance and financial management was shared.

The Charity recruited 2 new board members who will specialise in Finance and Governance. Directors have reviewed performance and have received regular reports from the Manager.

# CHAIR'S FOREWARD

On behalf of the Board of Trustees, I present our Director's Report for the 2020-2021 financial year.

As we can all testament, it was a year unlike any other. The Covid-19 pandemic brought about many changes to the way in which our team delivered services to young people but this challenge was met with great determination by our passionate and driven staff.

First and foremost, we have ensured the continued safety and wellbeing of our clients - for those living in our housing, and for those we support in the community through our advice project and youth work offering.

Alongside this, as a Charity we have taken the opportunity to review our service, revise our policies and procedures and continue our journey of transformation and growth by implementing key development strategies in an ever-changing environment.

In August 2020 we received the fantastic news that we had been successful in our bid to the National Lottery Coronavirus Support Fund. A boost which enabled us to enhance our youth work provision, recruit additional staff and invest in developing the team professionally.

Our Board has been strengthened further with the addition of 2 new trustees, who bring with them a wealth of experience and will be looking to support us in the areas of Finance and Governance.

As you will see from our Report, the charity has achieved some fantastic outcomes for young people within Morpeth and the surrounding areas of Northumberland. We are immensely proud of our staff team who have continued to work throughout the pandemic and truly believe our people form the cornerstone of our success.

Of course, we could not have achieved this success without the ongoing support of our community, the Charitable Trusts who awarded grants to us throughout the year, and those who donated, fundraised and volunteered to help us deliver our support to young people. We thank you all most sincerely.

Looking forward, the future is bright for Barnabas Safe & Sound. It has a clear strategy in place, and will focus on leading projects that best meet the needs of young people. As the world begins to re-open its doors once more, Barnabas will meet young people where they are and support them on their journey to independence, and a world of infinite opportunities.

John Jones  
Chairman

**trust . courage . independence .**



# DIRECTOR'S SUMMARY OF ACTIVITIES DURING THE YEAR



**For ages 11 to 19 years.**  
**Our youth work team are trained to keep young people safe. We understand what is important to young people. We promise to always listen, and we value their thoughts, feelings and opinions.**

It comes as no surprise that 2020-2021 was a challenging year for youth work. The year began with limited indoor contact, and much of our delivery was online. Our key headline for youth work is, undoubtedly, our successful bid to The National Lottery Coronavirus Support Fund to deliver a bespoke project in Morpeth - including detached youth work, peer mentoring, gaming tournaments and continued contact with our Challenge Group who volunteered their time. The grant, which was received in August 2020, was a fantastic £52,342, giving young people an incredible boost.

## DETACHED

**134**

sessions delivered  
 September 2020  
 to March 2021

**1265**

interactions with  
 young people

## GAMING

**11**

sessions delivered  
 October 2020 to  
 March 2021

**47**

young people in  
 attendance

## PEER MENTORS

**8**

sessions delivered  
 December 2020 to  
 March 2021

**16**

young people in  
 attendance

## VOLUNTEERING

**8**

young people  
 volunteered their  
 time to help shape  
 our services to  
 ensure we continue  
 to meet their needs.

## ASSETS

**4**

additional Youth  
 Workers were  
 recruited to help  
 deliver the projects  
 and strengthen our  
 team.

### What difference has this made to young people?

- Young people gained new skills.
- Young people were consulted, and they helped to develop our services.
- Young people know they can come to us for help

### What difference has this made to Barnabas?

- We were able to maintain engagement with young people.
- We have raised our profile within the local community.
- New group work has developed from our contact.
- We have been able to employ additional Youth Workers.



**"It's been an amazing experience, I've loved every second of it" ~ ER, Challenge Group Member**



Safe & Sound  
**ADVICE**



**For ages 16 to 25 years.**

**When young people need help and don't know who to ask. Our staff are experienced, supportive and non-judgemental. We can help to make sense of things.**

Following our decision to move away from our local authority contract for housing, the Charity considered how best to continue supporting young people within the housing projects and the ongoing needs of other young people outside of the statutory remit.

Young people often feel intimidated by official or formalised services. We want to break down these barriers and encourage young people to come forward when they need help and aren't sure where to go.

With funding in place from the Co-op Community Fund and Northumberland County Youth Service, we launched our new Advice Project in January 2021, with twice weekly drop in sessions available from mid-February 2021.

**12** **Set drop-in sessions delivered between 22nd February and 31st March 2021.**

**14** **Young people accessed our advice service during this time.**

**17** **The total number of advice conversations and interactions we had with young people.**

**P** **PARTNERSHIP. We have re-established links with other professionals and community groups.**

The most recurring issues for young people were around housing, benefits, employment and managing money. Young people also wanted information around education and volunteering opportunities and how to stay healthy.

**"Barnabas is there when no other service is, they treat you as a person and do normal things with you, instead of reminding you about your problems"**  
~ NC, advice attendee



The logo for Safe & Sound HOMES is located in the top left corner. It consists of a red hexagon containing the text "Safe & Sound" in a smaller font and "HOMES" in a larger, bold font. Below the text are three white, stylized chevron arrows pointing downwards.

## Safe & Sound HOMES

### For young people aged 16 to 25 years

**We have been providing housing solutions to young people in Northumberland since 2001 - since then nearly 300 young people have benefitted from our housing project.**

We provided accommodation to a total of 9 young people within our Supported Accommodation project. Within this number, we have continued to provide support to 3 young refugees, whose support needs are different and they have required intensive support around their understanding of the English language and culture.

In December 2020, we ended our contract with Northumberland County Council Accommodation Framework. The Charity assessed the financial and operational viability of the new tendering opportunity, and unanimously agreed it would be in the interests of the charity not to tender.

As a result, Barnabas Safe & Sound are now open to assess referrals on their own judgement. This gives young people between the ages of 16 and 25 years the opportunity to self refer into the the service when they are experiencing housing crisis. Between January 2021 and March 2021 we received 4 enquiries for housing, of which 2 young people referred into the service and are now safely accommodated.

### FLOATING SUPPORT

We provided floating support to 1 young person in their own home, giving them support around managing their tenancy, budgeting and independent living skills.

### TRANSITIONS PROJECT

The Charity secured two flats to offer move on accommodation to young people who demonstrate they are ready for more independence. We established a partnership with Bernicia Homes to provide the accommodation, with a view to offering placements over six months to 1 year, then transferring the tenancies over to our residents.

All our housing clients are encouraged to learn and grow as individuals - taking responsibility for their own actions, whilst being supported to engage in meaningful activity such as volunteering, training, education or employment.

**"Helped me massively. Don't know what direction my life would have gone without your support" ~ former resident**



# FINANCIAL OVERVIEW

**£276,742**

INCOME FOR THE YEAR

**£206,736**

EXPENDITURE FOR THE YEAR

## RESTRICTED FUNDING

£20,656 brought forward from the previous year.

£84,975 additional funding received during the year.

£59,700 of restricted funding spent during the year.

£47,296 carried forward to 2021/2022.

## RESTRICTED GRANT HIGHLIGHTS

**£60,290**

YOUTH WORK COSTS

**£8,685**

YOUNG PEOPLE'S SUPPORT COSTS

**£15,000**

RESTRICTED DONATIONS - CAPITAL

**£1,000**

FACILITIES & RESOURCES

The charity has a Finance Sub Group who meet regularly to scrutinise income and expenditure, review budgets and monitor grant expenditure. Finances are then reported to the Board to help them lead strategically, based on fact.



# RESERVES

Our current policy is to maintain free reserves equivalent to three months' operational costs of £30,000 and an additional £10,000 as a designated Building Maintenance Fund. The Board of Trustees will review this policy annually, and may alter the amount stated to ensure the Charity continues to meet its financial obligations, whilst demonstrating resilience when managing unforeseen financial situations.

Continued development of our policy will assist Barnabas Safe & Sound in their strategic planning and budgeting process, and will inform the risk management process by identifying uncertainty in future income streams.

## PLANS FOR THE FUTURE

### **PREVENTION: Safe & Sound YOUTH**

The charity will continue their provision of detached youth work within Morpeth town centre. We will continue to identify the issues most important to young people, so we can deliver youth work projects that are led by young people.

- **Peer Mentoring**

We will be working in partnership with King Edward VI School to deliver our Peer Mentoring training program. From conversations we have had with young people over the last two years, we have learned that young people would rather discuss a problem with a peer or friend, than with a parent or professional. We will look to equip young people with the skills they need to support one another in times of difficulty and stress.

- **Duke of Edinburgh Award**

We are a licensed provider of the fantastic DofE Scheme. We will be looking to engage with the new intake of Year 9 students to deliver the 4 sections of the Award - Volunteering, Skills, Physical, and Expedition.

### **INTERVENTION: Safe & Sound ADVICE**

We will look to secure funding to continue our Advice Project - offering young people an informal setting where they can access information and guidance on a range of issues including benefits, money management, training, education, employment and housing. We will look to increase our partnership work with other agencies so we can work hand in hand to reach more young people. We will look to upskill our staff by joining forces with Northumberland Citizen's Advice.

### **CRISIS: Safe & Sound HOMES**

Following generous donations from our supporters, we will look to improve the quality of our Supported Accommodation by refurbishing our owned premises. We will look to offer a more flexible approach to accommodating young people with differing needs. Our Transitions project is a direct response to this - where the model of support is adapted to fit both the young person and the aims of the charity to give them the best possible move on to full independence.

# PUBLIC BENEFIT

The Directors have referred to the Charities Commission's guidance on Public Benefit when reviewing strategic priorities, activities of the charity, and in deciding on the objectives for the year.

Directors are satisfied that the benefits provided by the charity are consistent with, and are appropriate to the aims and charitable objects of the charity. Directors have assessed the impact of the activities and this assessment is published in this document.

How our activities deliver public benefit:

Our main activities are focused on support, housing and educating young people who have experienced housing crisis. This service addresses the immediate issue of accommodation and prevents further housing crisis through resettlement, tailored support and the provision of independent living skills sessions. This service is supported by activities and provision of facilities, which contribute towards prevention of homelessness and other social risks that threaten young people's transition to independence.

Those who successfully complete a programme of support are then able to access accommodation of their own and are given the opportunity to live independently in the community.

We respond to anti-social behaviour through support with experienced staff. If necessary, we initiate our warnings & evictions procedure. We operate a complaints procedure to respond to concerns from our residents and members of the community. Complaints are dealt with promptly by management and Trustees.

Our youth work project is very much young person centred and led. We encourage the young people who engage with us to play an active part in our sessions so they are more invested in the project. They plan and fundraise for activities they would like to do and volunteer at our wider community events. This highlights to the community that young people are involved in positive activities and play an integral part on the overall growth of that community. In turn this gives young people a greater sense of belonging and respect for where they live.

On balance it is the view of the Directors and Members that the activities of the charity make a significant contribution to the Public Benefit and provide a social benefit that exceeds the annual turnover of the charity.



# ACKNOWLEDGEMENTS

The work we do is made possible by the fantastic support we receive from our community, the young people with whom we work, charitable trusts and all those who choose to support us by volunteering, sponsoring our efforts, giving their time, and their money to invest in our vision, mission and values. We are truly grateful.

**We would like to thank the following organisations who have supported us financially in 2020-2021.**

Northumberland County Council  
Northumberland Youth Service  
Morpeth Town Council  
Northumberland Children's Trust  
Joseph Strong Fraser Trust  
The Community Foundation  
The Community Foundation (Durham)  
The Hospital of God at Greatham  
The Dickon Trust  
Newcastle Building Society  
The Tampon Tax Fund  
The Joicey Trust  
P & G Foundation  
The Co-operative Community Fund  
Sir James Knott Trust  
The National Lottery Coronavirus Support Fund  
The Key  
The High Sheriff

**We would also like to acknowledge the support we have received from individuals who have donated to Barnabas during the year. Your kindness and support is most appreciated.**

**We would like to thank the following organisations who have worked in partnership with us in 2020-2021**

Northumberland County Council  
- Northumberland Adolescent Service  
- Adult Services  
- Housing Department  
- Northumberland Youth Service  
Morpeth Town Council  
Northumbria Healthcare NHS Foundation Trust  
The Duke of Edinburgh Award Scheme  
Bernicia Housing  
Advance Northumberland  
Karbon  
Department for Work & Pensions  
King Edward VI School  
Yoga Den Morpeth  
Berwick Youth Project  
Northumberland CVA  
Inside Morpeth  
Mr Chris Lee - Games Investor

**A special acknowledgement must be made to all the young people we work with. A continued source of inspiration, encouragement and reality. Thank you.**



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Telephone: 01670 517721 / Email: [admin@barnabasne.org.uk](mailto:admin@barnabasne.org.uk)  
Website: [www.barnabas-northumberland.org.uk](http://www.barnabas-northumberland.org.uk)

Charity Registration No: 1094570 / Company Limited by Guarantee 04462901

# **Barnabas - Safe & Sound**

## **Trustees' Report**

### **Structure, governance and management**

#### ***Arrangements for setting key management personnel remuneration***

The board, who give their time freely and no trustees received remuneration in the year, have considered who the Key Management Personnel (KMP) of the charitable company, as noted in the Reference and Administration section. Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the charity on a day to day basis. The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pay levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with budget and forecast information, ensuring that the charitable company can afford any proposed increases. The board then agree any uplift to remuneration.

### **Objectives and activities**

#### ***Fundraising disclosures***

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

#### ***Public benefit***

See disclosure within the Directors report.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Going concern***

The trustees have prepared a budget and cashflow forecast, including consideration of the financial impact of COVID-19 and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.



# Barnabas - Safe & Sound

## Trustees' Report

### Statement of Trustees' Responsibilities


The trustees (who are also the directors of Barnabas - Safe & Sound for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 04/12/21 and signed on its behalf by:

  
.....  
Ms K Johnstone  
Trustee

## Barnabas - Safe & Sound

### Independent Examiner's Report to the trustees of Barnabas - Safe & Sound

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 15 to 29.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Barnabas - Safe & Sound (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 Barnabas - Safe & Sound 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

Since Barnabas - Safe & Sound's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 Barnabas - Safe & Sound 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.



Simon Brown BA ACA DChA  
MHA Tait Walker  
Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

Date: 7/2/2021

MHA Tait Walker is a trading name of Tait Walker LLP.



## Barnabas - Safe & Sound

### Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	13,632	84,975	98,607	71,098
Charitable activities	4	166,892	-	166,892	159,870
Other trading activities	5	10,542	-	10,542	11,064
Investment income	6	1	-	1	11
Other income	7	700	-	700	-
Total Income		<u>191,767</u>	<u>84,975</u>	<u>276,742</u>	<u>242,043</u>
<b>Expenditure on:</b>					
Charitable activities	8	<u>(147,036)</u>	<u>(59,700)</u>	<u>(206,736)</u>	<u>(173,343)</u>
Total Expenditure		<u>(147,036)</u>	<u>(59,700)</u>	<u>(206,736)</u>	<u>(173,343)</u>
Net income		<u>44,731</u>	<u>25,275</u>	<u>70,006</u>	<u>68,700</u>
Net movement in funds		44,731	25,275	70,006	68,700
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>468,915</u>	<u>20,656</u>	<u>489,571</u>	<u>420,871</u>
Total funds carried forward	21	<u>513,646</u>	<u>45,931</u>	<u>559,577</u>	<u>489,571</u>

All of the charity's activities derive from continuing operations during the above two periods.

## Barnabas - Safe & Sound

### Comparative Statement of Financial Activities for the Year Ended 31 March 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	2,000	69,098	71,098
Charitable activities	4	159,870	-	159,870
Other trading activities	5	11,064	-	11,064
Investment income	6	11	-	11
Total Income		<u>172,945</u>	<u>69,098</u>	<u>242,043</u>
<b>Expenditure on:</b>				
Charitable activities	8	<u>(115,500)</u>	<u>(57,843)</u>	<u>(173,343)</u>
Total Expenditure		<u>(115,500)</u>	<u>(57,843)</u>	<u>(173,343)</u>
Net income		<u>57,445</u>	<u>11,255</u>	<u>68,700</u>
Net movement in funds		57,445	11,255	68,700
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>411,470</u>	<u>9,401</u>	<u>420,871</u>
Total funds carried forward	21	<u><u>468,915</u></u>	<u><u>20,656</u></u>	<u><u>489,571</u></u>



## Barnabas - Safe & Sound

(Registration number: 04462901)  
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	15	489,557	511,079
<b>Current assets</b>			
Debtors	16	19,482	20,207
Cash at bank and in hand	17	<u>140,772</u>	<u>52,606</u>
		160,254	72,813
<b>Creditors: Amounts falling due within one year</b>	18	<u>(8,312)</u>	<u>(7,992)</u>
<b>Net current assets</b>		<u>151,942</u>	<u>64,821</u>
<b>Total assets less current liabilities</b>		641,499	575,900
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(81,922)</u>	<u>(86,329)</u>
<b>Net assets</b>		<u>559,577</u>	<u>489,571</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		45,931	20,656
<b>Unrestricted income funds</b>			
Unrestricted		<u>513,646</u>	<u>468,915</u>
<b>Total funds</b>	21	<u>559,577</u>	<u>489,571</u>


For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 15 to 29 were approved by the trustees, and authorised for issue on 01/12/21 and signed on their behalf by:

  
Ms K Johnstone  
Trustee

## **Barnabas - Safe & Sound**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is: Wellwood House, Dark Lane, Morpeth, Northumberland, NE61 1SU

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Barnabas - Safe & Sound meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees have prepared budgets and a forecast which gives them adequate comfort that the charitable company is a going concern. Therefore the trustees are of the view that the charitable company has sufficient resources for at least the next 12 months (from the date of approving the financial statements). As a result the charitable company's financial statements have been prepared on a going concern basis.

##### **Estimation uncertainty and judgements**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. There are considered to be no significant judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies which effect the amounts recognised in the financial statements

##### **Income and endowments**

All income is 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.



## **Barnabas - Safe & Sound**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### ***Donations and legacies***

Voluntary income including donations, gifts and legacies and grants that provide core funding or are of general nature are recognised where there is entitlement, probable receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Gift aid***

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### ***Investment income***

Investment income is recognised on a receivable basis.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

#### ***Other income***

Housing management and support services income is recognised for the period in which the income is earned.

Rental income is recognised as income for the period rent is due.

Youth Club income is recognised as activities are undertaken.

#### ***Expenditure***

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.

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.

#### ***Raising funds***

Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

#### ***Charitable activities***

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.

## **Barnabas - Safe & Sound**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Support costs**

Support costs have been differentiated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the statutory audit and other costs with an apportionment of overhead and support costs.

#### **Governance costs**

Governance costs and support costs relating to charitable activities have been apportioned as set out in the Support Costs note.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £250.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset.

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	2% straight line
Fixtures and fittings	25% straight line
Motor vehicles	25% straight line

#### **Trade debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### Trade creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

#### Fund structure

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Unrestricted funds include designated funds, where the trustees, at their discretion, have created a fund for a specific purpose.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	2,632	15,000	17,632
Grants, including capital grants;			
Government grants	10,000	-	10,000
Grants	1,000	69,975	70,975
	<u>13,632</u>	<u>84,975</u>	<u>98,607</u>
	Unrestricted funds General £	Restricted funds £	Total 2020 £
Grants, including capital grants;			
Grants	2,000	69,098	71,098
	<u>2,000</u>	<u>69,098</u>	<u>71,098</u>

### 4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £
Housing management	54,476	54,476
Housing support services	112,416	112,416
	<u>166,892</u>	<u>166,892</u>



## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds General £	Total 2020 £
Housing management	43,759	43,759
Housing support services	116,111	116,111
	<u>159,870</u>	<u>159,870</u>

#### 5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Stobhill Youth Club	192	192
Property rental income	10,350	10,350
	<u>10,542</u>	<u>10,542</u>

	Unrestricted funds General £	Total 2020 £
Stobhill Youth Club	703	703
Property rental income	10,361	10,361
	<u>11,064</u>	<u>11,064</u>

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Investment income

	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1	1
	<u>1</u>	<u>1</u>
	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	11	11
	<u>11</u>	<u>11</u>

#### 7 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Gains on sale of tangible fixed assets for charity's own use	700	700	-
	<u>700</u>	<u>700</u>	<u>-</u>

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted £	Total 2021 £	Total 2020 £
Housing management	27,616	-	27,616	84,236
Housing support services	54,895	1,782	56,677	34,290
Floating support	2,483	-	2,483	3,958
Core	30,952	1,116	32,068	18,438
Barnabas Centre	26,140	-	26,140	25,937
Support costs	4,950	-	4,950	6,484
Youthwork	-	56,802	56,802	-
	<u>147,036</u>	<u>59,700</u>	<u>206,736</u>	<u>173,343</u>

£147,036 (2020 - £113,006) of the above expenditure was attributable to unrestricted funds and £59,700 (2020 - £52,843) to restricted funds.

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	3,120	3,120
Legal fees	175	175
Professional and legal fees	1,655	1,655
	<u>4,950</u>	<u>4,950</u>
	Unrestricted funds General £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	3,060	3,060
Legal fees	852	852
Marketing and publicity	2,494	2,494
Allocated support costs	78	78
	<u>6,484</u>	<u>6,484</u>

##### Allocation of support costs

The charitable company allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year.



## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 10 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>30,656</u>	<u>19,568</u>

#### 11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<b>Staff costs during the year were:</b>		
Wages and salaries	109,797	83,817
Social security costs	4,151	7,228
Pension costs	<u>2,952</u>	<u>2,994</u>
	<u>116,900</u>	<u>94,039</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Provision of charitable services staff	5	3
Administrative staff	<u>2</u>	<u>2</u>
	<u>7</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £58,223 (2020 - £56,576).

#### 13 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>3,120</u>	<u>3,060</u>

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 14 Taxation

The charity is exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### 15 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2020	569,433	92,000	661,433
Additions	-	9,134	9,134
Disposals	-	(17,452)	(17,452)
At 31 March 2021	<u>569,433</u>	<u>83,682</u>	<u>653,115</u>
<b>Depreciation</b>			
At 1 April 2020	126,115	24,239	150,354
Charge for the year	11,389	19,267	30,656
Eliminated on disposals	-	(17,452)	(17,452)
At 31 March 2021	<u>137,504</u>	<u>26,054</u>	<u>163,558</u>
<b>Net book value</b>			
At 31 March 2021	<u>431,929</u>	<u>57,628</u>	<u>489,557</u>
At 31 March 2020	<u>443,318</u>	<u>67,761</u>	<u>511,079</u>

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 16 Debtors

	2021 £	2020 £
Trade debtors	19,206	20,039
Prepayments	276	168
	<u>19,482</u>	<u>20,207</u>

Trade debtors are stated after a bad debt provision of £2,974 (2020: £2,974).

#### 17 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>140,772</u>	<u>52,606</u>

#### 18 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	4,312	4,120
Other creditors	674	414
Accruals	<u>3,326</u>	<u>3,458</u>
	<u>8,312</u>	<u>7,992</u>

#### 19 Creditors: amounts falling due after one year

	2021 £	2020 £
Bank loans	<u>81,922</u>	<u>86,329</u>

Included within creditors more than one year is an amount of £72,233 (2020: £72,244) in respect of liabilities payable or repayable by installments which fall due for payment after more than five years from the reporting date.

The bank loans due more than one year relate to mortgages on the properties held and there is a legal charge against such properties.

#### 20 Commitments

##### Other financial commitments

The total amount of other financial commitments not provided in the financial statements was £1,051 (2020 - £Nil).



## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 21 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted</b>					
<i>General</i>					
General funds	468,915	191,767	(147,036)	(10,000)	503,646
<i>Designated</i>					
Building Maintenance Fund	-	-	-	(10,000)	(10,000)
<b>Total Unrestricted</b>	468,915	191,767	(147,036)	-	513,646
<b>Restricted</b>					
Youth Work Provision	20,656	84,975	(59,700)	-	45,931
<b>Total funds</b>	489,571	276,742	(206,736)	-	559,577
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<i>General</i>					
General funds	411,470	172,945	(115,500)	-	468,915
<b>Restricted</b>					
Building and Activity Centre	-	49,956	(49,956)	-	-
Youth Work Provision	9,401	19,142	(7,887)	-	20,656
<b>Total restricted funds</b>	9,401	69,098	(57,843)	-	20,656
<b>Total funds</b>	420,871	242,043	(173,343)	-	489,571

The specific purposes for which the funds are to be applied are as follows:

#### Building and Activity Centre

This funding is held in respect of proposed development of the Wellwood House site for the benefit of local young people.

#### Youth Work Provision

This funding is held in respect of the provision of youth activities and the improvement of facilities at Stobhill Centre to increase engagement within the local community.

#### Property Maintenance Fund

£10,000 has been designated to cover potential ongoing costs in maintaining the property.

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 22 Analysis of net assets between funds

	Unrestricted		Restricted	Total funds
	General	Designated		
	£	£	£	£
Tangible fixed assets	489,557	-	-	489,557
Net current assets/(liabilities)	96,011	10,000	45,931	151,942
Creditors over 1 year	(81,922)	-	-	(81,922)
Total net assets	<u>503,646</u>	<u>10,000</u>	<u>45,931</u>	<u>559,577</u>

	Unrestricted			Total funds at 31 March 2020
	General	Designated	Restricted	
	£	£	£	£
Tangible fixed assets	511,079	-	-	511,079
Net current assets/(liabilities)	44,165	-	20,656	64,821
Creditors over 1 year	(86,329)	-	-	(86,329)
Total net assets	<u>468,915</u>	<u>-</u>	<u>20,656</u>	<u>489,571</u>

#### 23 Related party transactions

During the year the charity made the following related party transactions:

##### Trustees

During the year the charity received £10 membership fee from every trustee. There were no amounts outstanding at the year end (2020 - £nil). During the year the charity received donations totalling £270 from trustees P Cook and G Lee (2020 - £760 from P Cook and G Lee). At the balance sheet date the amount due to/from Trustees was £Nil (2020 - £Nil).