

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 2022

Barnabas - Safe & Sound

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Barnabas - Safe & Sound

Reference and Administrative Details

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



DIRECTORS' REPORT 2021/2022

CELEBRATING 21 YEARS OF SERVICE TO YOUNG PEOPLE IN NORTHUMBERLAND



WHAT WE DO

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 seven members with individual roles and shared accountability for the strategic direction, the fiduciary responsibility and the prudent governance of the charitable company.

During the year the Directors have held 6 face to face board meetings, plus 6 virtual update 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.

CHAIR'S FOREWARD

On behalf of the Board of Trustees, I present our Director's Report for the 2021-2022 financial year. This year we have focused significant energy around gearing up the charity for further transition and growth. Despite many challenges following the Covid-19 pandemic, the team have continued to provide key worker support to young people within our accommodation facilities and have engaged many diverse youth work projects.

Barnabas has a vision in place, with very clear objects focused around making a real difference to the lives of young people between the ages of 11 and 25 years. The charity continues to provide a safe space where young people can talk openly without prejudice, and access the right services.

As a Charity we have reviewed our approach and strengthened our board of trustees, paying particular attention to governance, growth, and finance. We have revised several policies and procedures aimed at building continuity and consistency within the Charity. Our Board has expanded further with the addition of 2 more highly experienced trustees, who bring with them a wealth of experience and will be looking to support us in the areas of operational strategy and growth.

Yet again the charity has achieved fantastic outcomes for young people:

Safe and Sound Youth

- Continuing to work with Year 12 Peer Mentors, helping young people access engaging projects that make a difference.
- Delivering the fantastic Duke of Edinburgh Bronze Award, focusing on the expedition aspect of this challenging venture.
- Investing in our assets by beginning to refurbish the garage at our Wellwood House base. Moving forward this will provide a hub of activity for youth engagement in a safe space.
- Engaged in many sporting and gaming activities, encouraging healthy challenge, stimulation, and achievement.

Safe and Sound Advice

- Offered support to 28 young people in need of help, around a range of issues including housing and benefits.
- We have re-established links with the DWP, building on partnerships to provide a full support service to young people.

Safe and Sound Homes

- We have expanded our provision of supported accommodation to 10 bed spaces. It is our aim to further expand provision moving forward.
- Several clients have successfully moved on to independence, following tailored support and guidance.

We are immensely proud of our team, volunteers, and supporting partners. We could not have achieved this success without the ongoing support of our community, Charitable Trusts, and those who donated, fundraised, and volunteered to help us deliver our support to young people, we thank you all most sincerely.

John Jones
Chair

Safe & Sound YOUTH

For young people aged 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, because we value their thoughts, feelings and opinions.



PEER MENTORS

10 sessions delivered
Average 7 in attendance
70 contact hours

CHALLENGE GROUP

7 sessions delivered
Average 8 in attendance
91 contact hours



DUKE OF EDINBURGH AWARD

12 sessions delivered
Average 10 in attendance
210 contact hours

DETACHED YOUTH WORK

79 sessions delivered
518 interactions
1059 contact hours



SUMMER FUN: JUST 4 GIRLS & PADDLE SPORTS

14 sessions delivered
Average 17 attending
358 contact hours

GAMING GROUP

30 sessions delivered
Average 10 attending
584 contact hours



IMPACT:

Young people were safe and explored their own behaviors and choices.
Young people broadened their experiences and learned new skills.
Young people supported each other as peers.
Young people solved problems and became more resilient.
Young People engaged in physical activity and improved their wellbeing.
Young people helped develop our services, and set our agenda for the future.
Young people are aware of our projects and know where they can get help.

A total of 2,372 contact hours over the year



Safe & Sound ADVICE

For young people aged 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.

Our advice project offers flexible access to information, advice and guidance. Young people often feel intimidated by official or formalised services. Barnabas work to break down these barriers and encourage young people to come forward when they need help and aren't sure where to go.

Delivery has been a combination of centre-based sessions at the YMCA in Ashington and our Wellwood House base - or can be accessed by phone for those unable to attend set sessions.

28 Young people accessed advice 2021-2022	Under 18 years of age	8
	Over 18 years of age	15
	Age not specified	5

The main issues our advice clients are experiencing:

Rough
Sleeping &
Sofa
Surfing

Welfare
Rights &
Benefits

Housing &
Failing
Tenancy
Issues

5	Advice clients made referrals to Barnabas Supported Housing
4	Advice referrals were safely accommodated with Barnabas
1	Advice client was unable to be housed due to risk factors

We have been providing housing solutions to young people in Northumberland since 2001. Over 300 young people have benefitted from our housing project since inception.

Supported accommodation provides tailored support to young people experiencing housing crisis.

11

Housing Referrals
2021-2022

Under 18 years of age

3

Over 18 years of age

8

Of which, accessed our advice project first

5

This year, most of our referrals were made by the young people themselves, having been signposted by DWP, Ashington Job Centre.

10

Young People Moved in

Our supported accommodation project has capacity for ten bed spaces.

Supported accommodation occupancy

88%

Of the ten young people who moved in this year, 5 had experienced some form of domestic, emotional, or financial abuse.

9

Young People Moved on

Positive moves to independence

3 young people moved into their own tenancies.

1 young person joined the army.

1 young person started a job working away from home.

5

4 young people were asked to leave our accommodation. Reasons for this include: Not engaging with support, cleaning/hygiene issues, and drug use.

2 residents volunteered with Full Circle Food Gardening Club.

3 residents were in full time education.

1 resident successfully completed a six month Kickstart placement.

3 residents were employed during the year.



FINANCIAL OVERVIEW



£ 189,543 INCOME FOR THE YEAR



£ 245,682 EXPENDITURE FOR THE YEAR

RESTRICTED FUNDING

£47,767 restricted funding brought forward from 2020/2021
£16,602 additional restricted funding received during the year.

£45,474 of restricted funding spent during the year.

£21,125 carried forward to 2022/2023.



HOW DID WE SPEND OUR RESTRICTED FUNDS IN 2021/2022?

£25,945

YOUTH WORK & PROJECTS

£8,429

ADVICE & HOUSING SUPPORT

£10,000

DONATIONS FOR CAPITAL PROJECTS

£1,100

FACILITIES & RESOURCES

FINANCIAL GOVERNANCE AND RESERVES

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 assist them in their decision making, and to continually review our strategic plan.

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.





LANDMARK CELEBRATION

In January 2022 the Charity began its 21st birthday celebrations. Having been incorporated in June 2002, 2022 marks 21 years of support services for young people in Northumberland. The year began with a fantastic Burns Night Supper in January 2022, and a gathering of our Members' for our 2020/2021 AGM in March 2022. A range of other events are planned from April 2022 onwards.



KOAST RADIO COMMUNITY AWARD WINNERS

In July 2021 Barnabas received a nomination for the Koast Radio Community Awards. Following a community vote, Barnabas we delighted to received the award. Gill Monaghan, Finance Officer accepted the award, on air with the Clairey & Richy Breakfast Show. A fantastic opportunity to raise awareness of the issues young people face, including mental health, wellbeing, welfare, benefits and housing crisis.

PLANS FOR THE FUTURE

ASSETS & RESOURCES – We will improve facilities for young people, and continue to develop our existing assets, including the wider refurbishment of undeveloped space at the Charity's Wellwood House base. Work has already begun on the garage.

PREVENTION: Safe & Sound YOUTH – continued delivery of the Duke of Edinburgh Bronze Award and Peer Mentoring Project. Our refurbished garage will provide a safe space where young people can engage in meaningful activity. We will offer young people the opportunity to train to become baristas, so it is easier to gain employment. Our youth work project aims to place young people firmly in the driving seat – they will set our agenda.

INTERVENTION: Safe & Sound ADVICE – secure funding to offer a more formalised advice service, from multiple locations.

CRISIS: Safe & Sound HOMES – to expand our provision of supported accommodation and provide more opportunity for young people to take on their own tenancies.

As we moved forward into 2022/2023 we are aware of the social and economic pressures our society faces. We will be focusing our fundraising approach around supporting the local community, and will aim to create valuable services for young people which bring with them, true fiscal benefit.



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 2021-2022.

Northumberland Youth Service
NCC Small Business Relief Fund
Morpeth Town Council
Northumberland Children's Trust
Joseph Strong Fraser Trust
The Community Foundation
P&G Fund
The Dickon Trust
Newcastle Building Society
The Tampon Tax Fund
P & G Foundation
The Co-operative Community Fund
Sir James Knott Trust
The Key
The High Sheriff
The Duke of Edinburgh Award Scheme
The Hadrian Trust
The Bernicia Foundation
Rotary Club of Morpeth
St George's RC Church
Armstrong Hall Christian Fellowship

We also acknowledge the support we 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 2021-2022

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
Northumberland CVA
Inside Morpeth
Willmott Dixon
Mr Chris Lee – Games Investor
More in Morpeth
Me & Alan
Greggs
The Sun Inn
LASP Outdoors

Lastly, we give special acknowledgement to all the young people who have engaged with Barnabas over the last year. You continue to inspire us with your imagination, ideas, and enthusiasm. Thank you.



Barnabas Safe & Sound, Wellwood House, Dark Lane, Morpeth, Northumberland, NE61 1SU

Telephone: 01670 517721 / Email: admin@barnabasne.org.uk

Website: 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

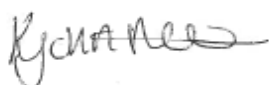
The trustees (who are also the directors of Barnabas - Safe & Sound for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable 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 ~~21/11/2022~~ **21/11/2022** and signed on its behalf by:



Ms K Johnstone
Trustee

Barnabas - Safe & Sound

Independent Examiner's Report to the trustees of Barnabas - Safe & Sound ("the Company")

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

Respective responsibilities of trustees and examiner

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 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

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
Azets Audit Services
Bulman House
Regent Centre
Gosforth
Newcastle upon Tyne
NE3 3LS

Date:.....21/11/2022.....

Azets Audit Services is a trading name of Azets Audit Services Limited.

Barnabas - Safe & Sound

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	7,675	16,602	24,277	98,607
Charitable activities	4	153,448	-	153,448	166,892
Other trading activities	5	11,672	-	11,672	10,542
Investment income	6	6	-	6	1
Other income	7	140	-	140	700
Total Income		<u>172,941</u>	<u>16,602</u>	<u>189,543</u>	<u>276,742</u>
Expenditure on:					
Charitable activities	8	<u>(200,778)</u>	<u>(44,904)</u>	<u>(245,682)</u>	<u>(206,736)</u>
Total Expenditure		<u>(200,778)</u>	<u>(44,904)</u>	<u>(245,682)</u>	<u>(206,736)</u>
Net (expenditure)/income		<u>(27,837)</u>	<u>(28,302)</u>	<u>(56,139)</u>	<u>70,006</u>
Net movement in funds		(27,837)	(28,302)	(56,139)	70,006
Reconciliation of funds					
Total funds brought forward		<u>513,646</u>	<u>45,931</u>	<u>559,577</u>	<u>489,571</u>
Total funds carried forward	21	<u>485,809</u>	<u>17,629</u>	<u>503,438</u>	<u>559,577</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 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

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

Barnabas - Safe & Sound

(Registration number: 04462901)
Balance Sheet as at 31 March 2022

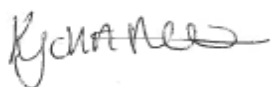
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	15	484,483	489,557
Current assets			
Debtors	16	13,673	19,482
Cash at bank and in hand	17	91,130	140,772
		104,803	160,254
Creditors: Amounts falling due within one year	18	(8,657)	(8,312)
Net current assets		96,146	151,942
Total assets less current liabilities		580,629	641,499
Creditors: Amounts falling due after more than one year	19	(77,191)	(81,922)
Net assets		503,438	559,577
Funds of the charity:			
Restricted		17,629	45,931
Unrestricted income funds			
Unrestricted		485,809	513,646
Total funds	21	503,438	559,577

For the financial year ending 31 March 2022 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.

The financial statements on pages 11 to 25 were approved by the trustees, and authorised for issue on ...21.03.2022... and signed on their behalf by:



Ms K Johnstone
Trustee

Barnabas - Safe & Sound

Notes to the Financial Statements for the Year Ended 31 March 2022

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 2022

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.

Barnabas - Safe & Sound

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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.

Asset class

Land and buildings
Fixtures and fittings
Motor vehicles

Depreciation method and rate

2% straight line
25% straight line
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 2022

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 2022 £
Donations and legacies;			
Donations from individuals	5,675	345	6,020
Grants, including capital grants;			
Grants	2,000	16,257	18,257
	<u>7,675</u>	<u>16,602</u>	<u>24,277</u>
	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>

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Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Housing management	148,112	148,112
Housing support services	5,336	5,336
	<u>153,448</u>	<u>153,448</u>
	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>

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Youth work	846	846
Property rental income	10,826	10,826
	<u>11,672</u>	<u>11,672</u>
	Unrestricted funds General £	Total 2021 £
Youth work	192	192
Property rental income	10,350	10,350
	<u>10,542</u>	<u>10,542</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

6 Investment income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income; Interest receivable on bank deposits	6	6
	<u>6</u>	<u>6</u>
	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	1	1
	<u>1</u>	<u>1</u>

7 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Gains on sale of tangible fixed assets for charity's own use	140	140	700
	<u>140</u>	<u>140</u>	<u>700</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted £	Total 2022 £	Total 2021 £
Housing management	59,239	2,567	61,806	27,616
Housing support services	70,465	5,862	76,327	56,677
Floating support	10,341	1,000	11,341	2,483
Core	52,813	10,100	62,913	32,068
Barnabas Centre	-	-	-	26,140
Support costs	7,920	-	7,920	4,950
Youth work	-	25,375	25,375	56,802
	<u>200,778</u>	<u>44,904</u>	<u>245,682</u>	<u>206,736</u>

£200,778 (2021 - £147,036) of the above expenditure was attributable to unrestricted funds and £44,904 (2021 - £59,700) to restricted funds.

9 Analysis of governance and support costs

Raising funds expenditure

Governance costs

	Unrestricted funds General £	Total 2022 £
Independent examiner fees		
Examination of the financial statements	3,240	3,240
Legal fees	3,778	3,778
Professional and legal fees	902	902
	<u>7,920</u>	<u>7,920</u>
	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>

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Notes to the Financial Statements for the Year Ended 31 March 2022

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.

10 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>33,767</u>	<u>30,656</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:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	120,600	109,797
Social security costs	4,577	4,151
Pension costs	<u>3,741</u>	<u>2,952</u>
	<u>128,918</u>	<u>116,900</u>

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

	2022 No	2021 No
Provision of charitable services staff	10	5
Administrative staff	<u>2</u>	<u>2</u>
	<u>12</u>	<u>7</u>

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

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Notes to the Financial Statements for the Year Ended 31 March 2022

The total employee benefits of the key management personnel of the charity were £58,779 (2021 - £58,223).

13 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>3,240</u>	<u>3,120</u>

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 £
Cost			
At 1 April 2021	569,433	83,682	653,115
Additions	-	28,870	28,870
Disposals	-	(1,874)	(1,874)
At 31 March 2022	<u>569,433</u>	<u>110,678</u>	<u>680,111</u>
Depreciation			
At 1 April 2021	137,504	26,054	163,558
Charge for the year	11,389	22,378	33,767
Eliminated on disposals	-	(1,697)	(1,697)
At 31 March 2022	<u>148,893</u>	<u>46,735</u>	<u>195,628</u>
Net book value			
At 31 March 2022	<u>420,540</u>	<u>63,943</u>	<u>484,483</u>
At 31 March 2021	<u>431,929</u>	<u>57,628</u>	<u>489,557</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

16 Debtors

	2022 £	2021 £
Trade debtors	13,527	19,206
Prepayments	146	276
	<u>13,673</u>	<u>19,482</u>

Trade debtors are stated after a bad debt provision of £1,181 (2021: £2,974).

17 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>91,130</u>	<u>140,772</u>

18 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	4,726	4,312
Other creditors	610	674
Accruals	3,321	3,326
	<u>8,657</u>	<u>8,312</u>

19 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>77,191</u>	<u>81,922</u>

Included within creditors more than one year is an amount of £54,979 (2021: £72,233) in respect of liabilities payable or repayable by installments which fall due for payments after more than five years from the reporting date. Interest is charged at 6.5%.

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 £1,106 (2021 - £1,051).

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Notes to the Financial Statements for the Year Ended 31 March 2022

21 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General funds	503,646	172,941	(200,778)	-	475,809
<i>Designated</i>					
Building Maintenance Fund	10,000	-	-	-	10,000
Total unrestricted funds	513,646	172,941	(200,778)	-	485,809
Restricted funds					
Youth Work Provision	45,931	16,602	(44,904)	-	17,629
Total funds	559,577	189,543	(245,682)	-	503,438
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<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
Total unrestricted funds	468,915	191,767	(147,036)	-	513,646
Restricted					
Youth Work Provision	20,656	84,975	(59,700)	-	45,931
Total funds	489,571	276,742	(206,736)	-	559,577

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Notes to the Financial Statements for the Year Ended 31 March 2022

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

Youth Work Provision

This funding is held in the respect of the provision of youth activities.

Property Maintenance Fund

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

22 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General £	Designated £	£	£
Tangible fixed assets	484,483	-	-	484,483
Current assets	68,517	10,000	17,629	96,146
Creditors over 1 year	(77,191)	-	-	(77,191)
Total net assets	475,809	10,000	17,629	503,438

	Unrestricted		Restricted	Total funds at 31 March 2021
	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	503,646	10,000	45,931	559,577

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 (2021 - £Nil). During the year the charity received donations totalling £170 from trustees P Cook and G Lee (2021 - £270 from P Cook and G Lee). At the balance sheet date the amount due to/from Trustees was £Nil (2021 - £Nil).