

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 2023

**Barnabas - Safe & Sound**

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# DIRECTORS' REPORT 2022/2023

## Supporting young people as they transition to adulthood





# 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 8 board meetings. The Charity held its Annual General Meeting on Monday 27th March 2023 where the financial year 2021/2022 was reviewed - annual accounts and charity performance was shared with its members'.

# CHAIR'S FOREWARD

On behalf of the Board of Trustees, I present our Director's Report for the 2022-2023 financial year. This year shows another year of positive progress against our strategic plan to support the creation of brighter futures while providing key worker support to young people within our accommodation facilities and through the engagement of many diverse youth work projects.

Barnabas understand it has been another challenging year for young people, but with our vision in place we have clear objects focused on making a real difference to the lives of young people between the ages of 11 and 25 years. As a charity we continue to provide a safe space where young people can talk openly without prejudice and access a universal offer of services. We continue to build continuity and consistency within the Charity, through the work of our team and our current highly experienced board of trustees.

Barnabas has again achieved fantastic outcomes for young people:

## Safe and Sound Youth

- We opened our 'Garage' space – this is an amazing safe space for young people to engage while building relationships.
- We have worked with a number of young people across our middle schools. These challenge and JASS groups have enabled us to deliver several sessions to build resilience and problem-solving skills during extremely difficult and challenging times for our young people across the county.
- Delivering the fantastic Duke of Edinburgh Bronze Award, focusing on a training walk and two-day expedition.
- Engaged in many summer activities including paddle sports and creative activities, encouraging experiences, new skills, and achievements for all involved.

## Safe and Sound Advice

- We have supported 41 young people to access help, for supported housing due to risk factors mostly out of their control.

## Safe and Sound Homes

- Our provision supported 18 housing referrals, including 5 young people who moved into our housing as well as 4 young people supporting positive moves to independence.

We continue to build on our current priorities with young people at the centre of all we strive to achieve. 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.

**Emma Shields**  
Chairperson



# 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.

### OPENING OF "THE GARAGE"

**By Police & Crime Commissioner,  
Kim McGuinness**

On Monday 31st October 2022, the charity invited PCC Kim McGuinness to officially open the newly refurbished "Garage" space, attended by young people, friends of the charity, members' and fellow professionals.

Kim highlighted the importance of the Garage by saying "This is an incredible space that does vital work. It's vital because in the wake of Covid-19, young people have struggled more than ever.

At a time when youth services are declining, young people have missed their rights of passage, making it harder for them to develop relationships and build communication skills".



### CHALLENGE GROUPS

Chantry Middle School:  
6 sessions delivered  
Average 7 in attendance  
42 contact hours

Newminster Middle School:  
12 sessions delivered  
Average 7 in attendance  
92 contact hours

New (Combined) Group:  
12 sessions delivered  
Average 6 in attendance  
106 contact hours

### JASS (Junior Award Scheme)

2 sessions delivered  
14 in attendance  
20 contact hours

### The Garage Youth Club

26 sessions delivered  
137 in attendance  
466 contact hours

### Detached Youth Work

10 sessions delivered  
45 interactions  
79 contact hours

### Duke of Edinburgh Bronze Award

6 sessions delivered  
10 participants  
670 contact hours  
(including 1 training walk and a 2-day expedition)

### Summer Fun: Paddlesports

5 sessions delivered  
12 in attendance  
120 contact hours



### Summer Fun: Get Creative

Circus Skills & Art in the Park  
3 sessions delivered  
19 in attendance  
50 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 1,645 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 over the last year has been ad hoc, and has been entirely centered around the needs of the young people. We have met them in safe, public spaces, in rooms provided by partner agencies, and within our own Wellwood House base. We have also offered advice over the phone when young people have been unable to travel due to limiting social or financial circumstances.

<b>41</b> Young people accessed advice 2022-2023	Under 18 years of age	<b>6</b>
	Over 18 years of age	<b>23</b>
	Age not specified	<b>12</b>

Where age is not specified this is where the referrer has provided only minimal information, or has not wanted to share, or have the consent to share information when contacting us.

## The main issues our advice clients are experiencing:



<b>18</b>	Advice clients made referrals to Barnabas Supported Housing
<b>5</b>	Advice referrals were safely accommodated with Barnabas
<b>3</b>	Advice client was unable to be housed due to risk factors



# Safe & Sound HOMES

## For young people aged 16 to 25 years

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.

# 18

Housing Referrals  
2022-2023

Under 18 years of age

# 1

Over 18 years of age

# 17

Of which, accessed our advice project first

# 18

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

# 5

Young People Moved in

Our supported accommodation project has capacity for eight bed spaces.

Supported accommodation occupancy

# 80%

All five young people who moved in this year, had experienced some form of domestic, emotional, or financial abuse and all were experiencing rough sleeping or street homelessness

# 4

Young People Moved on

Positive moves to independence

# 3

2 young people secured employment to support moving on

3 young people moved into their own tenancies.

1 young person was asked to leave our accommodation. The reason for this was bullying and intimidation.

4 residents participated in a Cookery Course with Full Circle Food

2 residents were enrolled in education or training.

4 residents were employed during the year.

1 young person volunteered their time to support the charity

All residents took part in independent living skills sessions



Living Skills: Making pizza from scratch



# FINANCIAL OVERVIEW



**£ 195,181** INCOME FOR THE YEAR



**£ 254,171** EXPENDITURE FOR THE YEAR

## RESTRICTED FUNDING

£22,625 restricted funding brought forward from 2021/2022  
£52,208 additional restricted funding received during the year.  
£44,081 of restricted funding spent during the year.  
£29,753 carried forward to 2023/2024.



## HOW DID WE SPEND OUR RESTRICTED FUNDS IN 2022/2023?

**£19,845**

YOUTH WORK & PROJECTS

**£6,735**

ADVICE & HOUSING SUPPORT

**£13,995**

DONATIONS FOR CAPITAL PROJECTS

**£3,505**

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, which this year, was invested as a contribution towards the refurbishment of our new Garage space. 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

**ASSETS & RESOURCES** – It has always been our aim to re-develop our Wellwood House base. After successfully refurbishing our garage space, we are now focusing our priority on the rear of the building, where it is hoped we can extend our offering of supported/affordable accommodation for young people in Morpeth, who might otherwise be outpriced to live and work in their home town.

**PREVENTION: Safe & Sound YOUTH** – planning has already begun for us to deliver a varied programme of activities for young people aged 9 –16 years over the school Summer holidays. From this, it is hoped we can engage with a new group of junior youth, where we can build longer term relationships with groups of young people as they transition through school, and become young adults. We still wish to offer young people the opportunity to train to become baristas, so it is easier to gain employment.

**INTERVENTION: Safe & Sound ADVICE** – Our advice project is currently integrated into the role of our one Support Worker, and is delivered on an ad hoc basis. In the coming year, we are looking to review the delivery of this service to ensure the best outcomes for the young people.

**CRISIS: Safe & Sound HOMES** – It is our intention to expand our provision of supported accommodation. As stated above, a targeted approach towards re-development of Wellwood House will go a long way in achieving this goal, although we anticipate this project will take around 5 years from start to finish.

As we moved forward into 2023/2024 we continue to be aware of the social and economic pressures our society faces. We will be focusing our fundraising approach around supporting the local community, and as always our services are delivered with a view to saving the economy to ensure a wider 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 2022-2023.**

NCC Community Investment Hub  
NCC Community Chest  
The Key  
Morpeth Town Council  
Northumberland Children's Trust  
Joseph Strong Fraser Trust  
The Community Foundation  
– Pattinsons  
– Newcastle Building Society  
– Willan Trust  
– P & G Foundation  
The Co-operative Community Fund  
The Key  
The High Sheriff  
The Duke of Edinburgh Award Scheme  
The Bernicia Foundation  
Netherton Park Trust  
Youth Investment Fund  
Willian Leech Charity  
Ballinger Trust  
Rothley Trust  
Rotary Club of Morpeth  
St George's RC Church  
Armstrong Hall Christian Fellowship



**We also acknowledge the support we received from those individuals who give/donate to Barnabas regularly. Your kindness and support is most appreciated.**

**We would like to thank the following organisations who have worked in partnership with us in 2022-2023**

Police & Crime Commissioner for Northumbria  
Northumberland County Council  
– Adult Services  
– Housing Department  
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  
More in Morpeth  
Me & Alan  
LASP Outdoors  
CEO Sleepout  
Wansbeck Valley Foodbank  
Young Carers  
Full Circle Food  
Escape/Escape Family Support

**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](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 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 22/11/2023..... and signed on its behalf by:

  
Kate Johnstone 22 Nov 2023 14:26:45 GMT (UTC +0)  
.....  
Ms K Johnstone  
Trustee

## Barnabas - Safe & Sound

### Reference and Administrative Details

<b>Trustees</b>	Mr G Lee Mrs E Shields Mr J Jones Ms K Johnstone Ms H C Morrell (resigned 27 March 2023) Mr A R Guest (resigned 16 October 2023) Mr T Armstrong
<b>Key Management Personnel</b>	Mrs H Brown, Manager Mrs G Monaghan, Finance officer
<b>Registered 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 Azets Audit Services Bulman House Regent Centre Gosforth Newcastle upon Tyne NE3 3LS



## 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 2023.

#### 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 24 Nov 2023 09:03:12 GMT (UTC +0)

Simon Brown BA ACA DChA  
Azets Audit Services  
Bulman House  
Regent Centre  
Gosforth  
Newcastle upon Tyne  
NE3 3LS

Date: 24 November 2023

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 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	9,207	58,780	67,987	24,277
Charitable activities	4	116,472	-	116,472	153,448
Other trading activities	5	10,715	-	10,715	11,672
Investment income	6	7	-	7	6
Other income	7	-	-	-	140
Total Income		<u>136,401</u>	<u>58,780</u>	<u>195,181</u>	<u>189,543</u>
<b>Expenditure on:</b>					
Charitable activities	8	<u>(214,087)</u>	<u>(40,084)</u>	<u>(254,171)</u>	<u>(245,682)</u>
Total Expenditure		<u>(214,087)</u>	<u>(40,084)</u>	<u>(254,171)</u>	<u>(245,682)</u>
Net (expenditure)/income		<u>(77,686)</u>	<u>18,696</u>	<u>(58,990)</u>	<u>(56,139)</u>
Net movement in funds		(77,686)	18,696	(58,990)	(56,139)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>485,809</u>	<u>17,629</u>	<u>503,438</u>	<u>559,577</u>
Total funds carried forward	21	<u><u>408,123</u></u>	<u><u>36,325</u></u>	<u><u>444,448</u></u>	<u><u>503,438</u></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 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	7,675	16,602	24,277
Charitable activities	4	153,448	-	153,448
Other trading activities	5	11,672	-	11,672
Investment income	6	6	-	6
Other income	7	140	-	140
Total Income		<u>172,941</u>	<u>16,602</u>	<u>189,543</u>
<b>Expenditure on:</b>				
Charitable activities	8	<u>(200,778)</u>	<u>(44,904)</u>	<u>(245,682)</u>
Total Expenditure		<u>(200,778)</u>	<u>(44,904)</u>	<u>(245,682)</u>
Net expenditure		<u>(27,837)</u>	<u>(28,302)</u>	<u>(56,139)</u>
Net movement in funds		(27,837)	(28,302)	(56,139)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>513,646</u>	<u>45,931</u>	<u>559,577</u>
Total funds carried forward	21	<u><u>485,809</u></u>	<u><u>17,629</u></u>	<u><u>503,438</u></u>



## Barnabas - Safe & Sound

### (Registration number: 04462901) Balance Sheet as at 31 March 2023

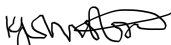
	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	15	482,445	484,483
<b>Current assets</b>			
Debtors	16	14,047	13,673
Cash at bank and in hand	17	<u>30,272</u>	<u>91,130</u>
		44,319	104,803
<b>Creditors: Amounts falling due within one year</b>	18	<u>(10,192)</u>	<u>(8,657)</u>
<b>Net current assets</b>		<u>34,127</u>	<u>96,146</u>
<b>Total assets less current liabilities</b>		516,572	580,629
<b>Creditors: Amounts falling due after more than one year</b>	19	<u>(72,124)</u>	<u>(77,191)</u>
<b>Net assets</b>		<u>444,448</u>	<u>503,438</u>
<b>Funds of the charity:</b>			
<b>Restricted</b>		36,325	17,629
<b>Unrestricted income funds</b>			
Unrestricted		<u>408,123</u>	<u>485,809</u>
<b>Total funds</b>	21	<u>444,448</u>	<u>503,438</u>

For the financial year ending 31 March 2023 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 13 to 27 were approved by the trustees, and authorised for issue on 22/11/2023..... and signed on their behalf by:

  
 Kate Johnstone 22 Nov 2023 14:26:45 GMT (UTC +0)  
 .....  
 Ms K Johnstone  
 Trustee

# Barnabas - Safe & Sound

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 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 2023**

#### ***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 2023

#### 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.

#### 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 2023

#### 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 2023 £
Donations and legacies;			
Donations from individuals	8,207	-	8,207
Grants, including capital grants;			
Grants	1,000	58,780	59,780
	<u>9,207</u>	<u>58,780</u>	<u>67,987</u>
	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>

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 4 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Housing management	109,629	109,629
Housing support services	6,843	6,843
	<u>116,472</u>	<u>116,472</u>
	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
Housing management	148,112	148,112
Housing support services	5,336	5,336
	<u>153,448</u>	<u>153,448</u>

#### 5 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>
Youth work	172	172
Property rental income	10,543	10,543
	<u>10,715</u>	<u>10,715</u>
	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>
Youth work	846	846
Property rental income	10,826	10,826
	<u>11,672</u>	<u>11,672</u>

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 6 Investment income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	7	7
	<u>7</u>	<u>7</u>
	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	6	6
	<u>6</u>	<u>6</u>

#### 7 Other income

	Total 2023 £	Total 2022 £
Gains on sale of tangible fixed assets for charity's own use	-	140
	<u>-</u>	<u>140</u>

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 8 Expenditure on charitable activities

	Unrestricted funds General £	Restricted £	Total 2023 £	Total 2022 £
Housing management	63,794	-	63,794	61,806
Housing support services	71,659	9,202	80,861	76,327
Floating support	6,942	-	6,942	11,341
Core	51,349	13,504	64,853	62,913
Support costs	15,865	-	15,865	7,920
Youth work	4,478	17,378	21,856	25,375
	<u>214,087</u>	<u>40,084</u>	<u>254,171</u>	<u>245,682</u>

£214,087 (2022 - £200,778) of the above expenditure was attributable to unrestricted funds and £40,084 (2022 - £44,904) to restricted funds.

#### 9 Analysis of governance and support costs

##### Raising funds expenditure

##### Governance costs

	Unrestricted funds General £	Total 2023 £
Independent examiner fees		
Examination of the financial statements	4,200	4,200
Legal fees	<u>11,665</u>	<u>11,665</u>
	<u>15,865</u>	<u>15,865</u>
	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	<u>902</u>	<u>902</u>
	<u>7,920</u>	<u>7,920</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 2023

#### 10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>36,147</u>	<u>33,767</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:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	116,054	120,600
Social security costs	4,456	4,577
Pension costs	<u>3,825</u>	<u>3,741</u>
	<u>124,335</u>	<u>128,918</u>

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

	2023 No	2022 No
Provision of charitable services staff	9	10
Administrative staff	<u>2</u>	<u>2</u>
	<u>11</u>	<u>12</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 £63,210 (2022 - £58,779).

#### 13 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>4,200</u>	<u>3,240</u>



## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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 2022	569,433	110,678	680,111
Additions	30,207	3,902	34,109
Transfers	18,000	(18,000)	-
At 31 March 2023	617,640	96,580	714,220
<b>Depreciation</b>			
At 1 April 2022	148,893	46,735	195,628
Charge for the year	11,790	24,357	36,147
At 31 March 2023	160,683	71,092	231,775
<b>Net book value</b>			
At 31 March 2023	456,957	25,488	482,445
At 31 March 2022	420,540	63,943	484,483

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 16 Debtors

	2023 £	2022 £
Trade debtors	7,475	13,527
Prepayments	-	146
Accrued income	6,572	-
	<u>14,047</u>	<u>13,673</u>

Trade debtors are stated after a bad debt provision of £Nil (2022: £1,181).

#### 17 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>30,272</u>	<u>91,130</u>

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

	2023 £	2022 £
Bank loans	5,027	4,726
Other creditors	965	610
Accruals	4,200	3,321
	<u>10,192</u>	<u>8,657</u>

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

	2023 £	2022 £
Bank loans	<u>72,124</u>	<u>77,191</u>

Included within creditors more than one year is an amount of £48,443 (2022: £54,979) 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 £Nil (2022 - £1,106).

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 21 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
<i><b>General</b></i>					
General funds	475,809	136,401	(204,087)	-	408,123
<i><b>Designated</b></i>					
Building Maintenance Fund	10,000	-	(10,000)	-	-
<b>Total unrestricted funds</b>	485,809	136,401	(214,087)	-	408,123
<b>Restricted funds</b>					
Youth Work Provision	17,629	58,780	(40,084)	-	36,325
<b>Total funds</b>	503,438	195,181	(254,171)	-	444,448

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		Total funds at 31 March 2023 £
	General £	Restricted £	
Tangible fixed assets	482,445	-	482,445
Net current assets/(liabilities)	(2,198)	36,325	34,127
Creditors over 1 year	(72,124)	-	(72,124)
<b>Total net assets</b>	<b>408,123</b>	<b>36,325</b>	<b>444,448</b>

## Barnabas - Safe & Sound

### Notes to the Financial Statements for the Year Ended 31 March 2023

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

#### 23 Related party transactions

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

##### Trustees

During the year the charity received donations totalling £120 from trustee G Lee (2022 - £170 from P Cook and G Lee).

During the year the charity received membership fees totalling £30 from K Johnstone and E Shields. At the balance sheet date the amount due to/from Trustees was £Nil (2022 - £Nil).