

BARNABAS COMMUNITY CHURCH

England & Wales · Charity number 1148096

Details

Status	Registered
Legal form	Charitable company
Company number	08073794
Registered	2012-07-13
Register	View on the Charity Commission register

Contact

Address	The Barnabas Centre Longden Coleham Shrewsbury SY3 7DN
Phone	01743364101
Email	office@barnabascommunitychurch.com
Website	www.barnabascommunitychurch.com

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:-1. THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE UNDERWRITTEN SCHEDULE HERETO, AND THE WORSHIP OF GOD IN AND AROUND SHREWSBURY IN THE COUNTY OF SHROPSHIRE, AND ELSEWHERE BY ANY MEANS WHATSOEVER INCLUDING (BUT NOT BY WAY OF LIMITATION) THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE.2. THE RELIEF OF PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK.3. THE ADVANCEMENT OF EDUCATION ON THE BASIS OF CHRISTIAN PRINCIPLES AND WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THE PROVISION OF SUCH EDUCATION IN ANY EDUCATIONAL ESTABLISHMENT AND IF THE DIRECTORS SO DECIDE THE PROVISION OF ONE OR MORE CHARITABLE EDUCATIONAL ESTABLISHMENTS FOR THE GENERAL EDUCATION OF CHILDREN OR ADULTS ON THE BASIS OF SUCH CHRISTIAN PRINCIPLES.

Activities: The advancement of the Christian faith through the preaching and proclamation of the Christian Gospel and the pastoral care of Christian people. The relief of persons who are in need through the provision of Food Bank and Money Advice which are open to all members of the community. The provision of activities

for the elderly, youth & children open to all members of the community.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£539,244	£434,627	£1,107,175	12
2024-03-31	£442,917	£465,816	-	-
2023-03-31	£372,702	£349,740	-	-
2022-03-31	£297,838	£297,514	-	-
2021-03-31	£258,971	£607,719	£1,002,171	9

Trustees

Name	Role	Appointed
Anna Katharine Reed		2022-06-09
DAVID ELWYN MATTHIAS		2012-06-21
Dr Adrian David Knoetze		2024-03-06
Dr Lorien Fay Branfield		2019-09-10
Philip Downward		2021-06-15
Richard Llewellyn Russell Jones		2019-09-10
Sarah Ann Birchall		2022-11-30
Simon Heys		2016-09-13

Accounts

Company Registration No. 08073794 (England and Wales)

BARNABAS COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

BARNABAS COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Directors & Trustees	LF Branfield PR Downward SJ Heys RL Jones DE Matthias A Reed S Birchall AD Knoetze
Charity number	1148096
Company number	08073794
Registered Office	The Barnabas Centre Longden Coleham Shrewsbury SY3 7DN
Independent examiner	Baker Accountancy Services Windmill Farm Business Hub Bowstridge Lane Chalfont St Giles Bucks HP8 4RG

BARNABAS COMMUNITY CHURCH

CONTENTS

Trustees report	Page 4 - 6
Independent examiner's report	Page 7
Statement of financial activities	Page 8
Balance sheet	Page 9 - 10
Notes to the financial statements	Page 11 - 20

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The Directors & Trustees present their report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice (FRS 102 - second edition) "Accounting and Reporting by Charities" effective 1st January 2019.

Objectives and activities

The principal activity of the charitable company is the running of a church.

The company's activities are regulated by the Memorandum and Articles of Association. The objectives of the charitable company are:

- a) The advancement of the Christian faith.
- b) Relief of persons who are in conditions of need, hardship and distress or who are aged or sick.
- c) The provision of instruction in the Christian faith at any educational establishment.

The Directors & Trustees have with due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2024/25 continued to see growth in the number of people attending our services and the number of Church members. Regular Sunday attendance is well over 300, with some services seeing over 350 in the building.

As previously planned, our eldership was expanded with Daniel Jenkins and Matt Lawrence appointed in September 2024. Daniel brings a wealth of previous church leadership experience, a real pastor's heart and inspirational preaching. Matt, who grew up within Barnabas Church, has for many years had an important leadership role in our youth work, and this will continue to further develop as an Elder, and as a teacher has excellent teaching and preaching skills. It is hoped to further grow the eldership team in the future.

The pastoral team has been strengthened with employment of an experienced counsellor, an overseas volunteer was taken on under the Time for God Programme, to assist in many aspects of Church life for a 12 month term.

A new voluntary children's worker was appointed to lead our children's work on a three day per week basis. She oversees the four separate children's groups, which run each Sunday, Kingdom Kids (2-4s), Kingdom Explorers (5-7s), Kingdom Kids (7-10s) and Rooted (11 plus). Average children numbers on a Sunday are in the 80 plus range and a large group of volunteers help run this important part of Barnabas' ministry.

A new initiative started during the year, with the 'Together' group, a social group meeting on Monday mornings for the 60 plus age range. This has started with a small but steady following and it is hoped with grow further as it becomes more established.

Stay & Play, our toddler group, has flourished and had grown to its room's maximum capacity with a waiting list now operating.

The Centre building is heavily used throughout the week by our sister charity, Barnabas Community Projects, with its many Food Bank Plus initiatives, such as 360 Walk, 360 Talk, 360 Drop-in, 360 Create, 360 Grow, Barnabas Money Advice and Breathe Counselling Service, etc. Their Christmas 2024 campaign saw the Centre building taken over for five days in the preparation and distribution of some 400 plus Christmas hampers for food bank clients. Hundreds of volunteers were involved in this work. Other building users include Runlates, NHS, Shropshire Council, CMA, which bring in useful room hire income.

January 2025 saw our lead Elder travel to Peru to be the principal speaker at the Peru SIM (Serving in Mission) Conference. This was to give support and encouragement to Lizzie White, a Church member who has been working as a water engineer missionary in Peru for the last ten years.

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) CONTINUED

FOR THE YEAR ENDED 31 MARCH 2025

We have continued works to refurbish the Church office building with full internal redecoration and roof, fascia, soffit and gutter cleaning undertaken. There were no serious flooding worries during the year, which is pleasing to report.

We have seen remarkable provision by God this year, by way of several substantial gifts totaling over £100,000 on top of our usual regular income. £30,000 was received from the winding up of Hope Church, North Shrewsbury. This has been allocated towards the cost of installing a lift in the Centre building, which will provide full access for all to the Upper Room and the ancillary first floor rooms. It is hoped to do this in 2025/26. We have also paid off the Church mortgage, saving approximately £7,000 per annum. This money will enhance our Church ministry funds going forward. As a consequence of these donations, our reserves are significantly higher at the year end.

Financial review

During the period the charity received income totaling £539,244 (2024: £442,917) and incurred general expenditure of £434,627 (2024: £465,816).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Directors & Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charitable company generates a regular income by way of gifts and donations and this is adequate to cover the projected expenditure. In addition, the charitable company seeks to maintain adequate reserves to enable it to meet any unforeseen expenditure or to cover any short-term drop in income.

As at 31 March 2025 the total reserves were £1,107,175 (2024: £1,002,558) with £16,361 (2024: £18,044) in a designated fund, £591,999 (2024: £587,337) restricted and £498,815 (2024: £397,177) unrestricted.

Risk Management

The Directors have considered the major risks to which the charitable company is exposed and have established appropriate systems to mitigate those risks.

Structure, governance and management

The charity became a company limited by guarantee on 1st August 2012. It does not have a share capital. In practice the activities are very much a continuation of the work previously undertaken by the former charitable trust (charity 515184).

The directors of the company are also the trustees of the charitable activities.

The Directors & Trustees' Remuneration & Expenses, who are also the directors for the purpose of company law, and who served during the year were:

LF Branfield
PR Downward
SJ Heys
RL Jones
DE Matthias
A Reed
S Birchall
A Knoetze

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) CONTINUED FOR THE YEAR ENDED 31 MARCH 2025

According to the Articles of Association, there is no maximum number of directors. The minimum number is 3. 8 or 9 seems to be about the best, and allows for specialisation within the directorate (finance, child protection, health and safety, staff etc.).

Directors must be listed in the current directory as members of Barnabas Community Church.

Directors may be remunerated, according to article 7.2(a) which states that 'a director or connected person may receive a benefit from the charity in the capacity of a beneficiary of the charity provided that a majority of the directors do not benefit in this way.'

Directors serve for 3 years after which they can be re-elected.

In looking for new directors, we follow a 'job description' (below), with a particular view to filling any of the roles within the directorship that may be lacking. Directors make a joint decision about approaching one of the Barnabas members and then delegate the responsibility of discussing with this person further.

Barnabas Community Church Director's 'Job Description'

Spiritual stature

Directors must be mature Christians who have a concern for all the members of the Church, and all the activities that are run by Church. In the directors' context this will be demonstrated by:

A thorough understanding of God's word, which enables directors to detect any deviation from the Church's Statement of Faith or normal biblical doctrine and bring this informally to the elders.

Being a 'critical friend' to the elders, sharing privately with them if directors feel that the emphasis of the church's teaching or practice is becoming unbalanced.

A willingness to become acquainted with different aspects of the Church's ministry and thus to support them and represent them in the directors' forum.

Prayerfulness - both in private and corporate contexts.

Support for elders and other leaders

Input to, and support for, policy decisions that have financial, legal or insurance implications. Caring for elders through regular meetings to discuss personal as well as Church issues.

Financial, legal and related matters

Setting the annual budget (after consultation with all budget holders) and monitoring it. Responsibility for legal issues, such as health and safety, child safeguarding and insurances. Final responsibility in matters relating to buildings.

Staff

Making staff appointments (in consultation with elders) and ensuring related legal matters relating to employment are in place and kept up-to-date.

Setting and updating staff salaries. Ensuring regular staff reviews are in place.

Overseeing disciplinary matters in relation to staff.

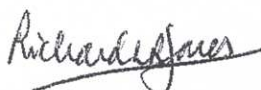
Trade Creditors

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction.
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Directors & Trustees'.



R Jones. Trustee.

Dated

BARNABAS COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS & TRUSTEES OF BARNABAS COMMUNITY CHURCH

I report to the directors and trustees on my examination of the accounts of Barnabas Community Church for the year ended 31 March 2025, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the directors, who also act as the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified chartered accountant and fellow of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Emma Baker BSc (Hons) BFP FCA
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Buckinghamshire
HP8 4RG

Date: 7 December 2025

BARNABAS COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
<u>Income from:</u>	Notes	£	£	£	£	£
Voluntary income	4	504,382	-	33,581	537,963	441,960
Investments	3	1,281	-	-	1,281	957
Total income		505,663	-	33,581	539,244	442,917
<u>Expenditure on:</u>						
Charitable activities		404,025	1,683	28,919	434,627	465,816
Net incoming/(outgoing) resources before transfers		101,638	(1,683)	4,662	104,617	(22,899)
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) for the year/net movement in funds		101,638	(1,683)	4,662	104,617	(22,899)
Fund balances at 1 April 2024		397,177	18,044	587,337	1,002,558	1,025,457
Fund balances at 31 March 2025		498,815	16,361	591,999	1,107,175	1,002,558

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARNABAS COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		891,838		891,838
Current assets					
Debtors	11	22,062		21,986	
Cash at bank and in hand		197,623		153,619	
		219,685		175,605	
Creditors: amounts falling due within one year	12	(4,348)		(15,732)	
Net current assets			215,337		159,873
Total assets less current liabilities			1,107,175		1,051,711
Creditors: amounts falling due after more than one year	13		-		(49,153)
Net assets			1,107,175		1,002,558
Income funds					
Restricted funds	16		591,999		587,337
Designated funds	17		16,361		18,044
General unrestricted funds			498,815		397,177
			1,107,175		1,002,558

BALANCE SHEET CONTINUED

AS AT 31 MARCH 2025

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

In accordance with section 444 of the Companies Act 2006 all of the members of the company have consented to the abridgement of the financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (S.I. 2008/409)(b).

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the Directors & Trustees' on 19th Nov 2025



R Jones

Trustee

Company Registration No. 08073794

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors & Trustees' Remuneration & Expenses are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Barnabas Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barnabas Centre, Longden Coleham, Shrewsbury, SY3 7DN.

2.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

2.2 Currency

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.3 Going concern

At the time of approving the financial statements, the Directors & Trustees' Remuneration & Expenses have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors & Trustees' Remuneration & Expenses continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Items of income are recognised and included in the accounts when all of the following criteria are met:

The charity has entitlement to the funds;

any performance condition attached to the item of income have been met or are fully within the control of the charity;

there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting policies

(Continued)

2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of running the Barnabas Community Church and other activities undertaken to further the purposes of the charity and their associated support costs.

Other resources expended relate to governance costs including the Independent Examiner's fees, accountancy and other professional fees.

Expenditure is accounted for on an accruals basis. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Assets purchased at a value over £5,000 are included in the balance sheet initially at their cost and are depreciated as follows:

Freehold property -	Nil
Equipment, fixtures and fittings -	Over useful economic life

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting policies

(Continued)

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Taxation

The charity receives tax refunds in respect of deeds of covenants and gift aid donations. These are accounted for in the period in which the original donation was received.

2.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Accounting policies

(Continued)

2.12 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.13 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.14 Creditors and provisions

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 provisions are normally recognised at their settlement value.

3 Investments

	Unrestricted funds	Unrestricted funds
	2025 £	2024 £
Interest receivable	1,281	957

4 Voluntary income

	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£	£
Offerings and covenanted giving	294,829	-	-	294,829	286,784
Other income	62,626	-	33,581	96,207	100,566
Income tax refunds	56,827	-	-	56,827	54,410
Gifts & donations	90,100	-	-	90,100	200
For the year ended 31 March 2025	504,382	-	33,581	537,963	
For the year ended 31 March 2024	411,640	-	30,320		441,960

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Ministry giving	124,951	118,123
Salaries and pension	124,890	111,166
Gifts and donations	21,425	30,423
Catering	7,780	10,397
Youth and children's work	3,317	1,707
Training and seminars	8,442	9,234
Church activities	37,762	14,230
Printing, postage and stationery	2,386	2,323
Insurance	6,908	11,339
Lighting and heating	13,895	15,501
Repairs and renewals	67,912	67,551
Telephone	3,565	3,150
Licenses and registration	2,184	1,861
Travelling expenses	1,497	970
Loan interest	3,151	4,228
Bank charges	449	460
Depreciation	-	59,524
	430,514	462,187
Share of governance costs (see note 6)	4,113	3,629
	434,627	465,816
Analysis by fund		
Unrestricted Funds	404,025	395,281
Designated Funds	1,683	18,067
Restricted funds	28,919	52,468
	434,627	465,816

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs

	Support Costs £	Governance costs £	2025 £	Support Costs £	Governance costs £	2024 £
Legal & professional	-	1,527	1,527	-	468	468
Accountancy	-	2,586	2,586	-	3,161	3,161
	-	4,113	4,113	-	3,629	3,629
Analysed between Charitable activities	-	4,113	4,113	-	3,629	3,629

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	12	11
Employment costs	2025 £	2024 £
Wages and salaries	232,127	214,284
Social security costs	10,248	8,214
Employer pension costs	7,466	6,790
	249,841	229,288

There were no employees whose annual remuneration was £60,000 or more.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Directors & Trustees' Remuneration & Expenses

The Trust deed permits the charity to remunerate no more than half the directors/trustees. During the year the following amounts were paid to directors/trustees' and their spouses which includes salaries, pension and reimbursement of expenses e.g. for training, travel and telephone usage.

	2025 £	2024 £
D Matthias	55,829	50,384
S Heys	11,515	10,761
P Downward	1,308	-
S Birchall	148	-
	<u>70,108</u>	<u>61,145</u>

9 Tangible fixed assets

	Freehold property £	Equipment fixtures and fittings £	Total £
Cost			
At 1 April 2024 & 31 March 2025	891,838	177,479	1,069,317
Depreciation and impairment			
On 1 April 2024	-	177,479	177,479
Charge in the Year	-	-	-
On 31 March 2025	-	177,479	177,479
Carrying amount at 31 March 2025	891,838	-	891,838
Carrying amount at 31 March 2024	891,838	-	891,838

10 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	219,565	175,605
Carrying amount of financial liabilities		
Measured at amortised cost	4,348	64,885

Financial assets measured at amortised cost consists of amounts due from income tax recoverable and cash at bank.

Financial liabilities measured at amortised cost consists of other loans, accruals and loans from connected company.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	5,961	7,696
Income Tax recoverable	15,930	14,290
Other debtors	171	-
	<u>22,062</u>	<u>21,986</u>

12 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Trade creditors		2,034	5,687
Other loans	15	-	5,746
Pensions		719	2,531
Accruals and deferred income		1,595	1,768
		<u>4,348</u>	<u>15,732</u>

13 Creditors: amounts falling due after more than one year

	Notes	2025	2024
		£	£
Other loans	15	-	49,153

14 Secured creditors

	2025	2024
	£	£
Other loans	-	54,899
Payable within one year	-	5,746
Payable after one year	-	49,153

The above loan was repaid in the year.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	266,442	625,396	-	891,838
Current assets/(liabilities)	232,373	(33,397)	16,361	215,337
Long term liabilities	-	-	-	-
	498,815	591,999	16,361	1,107,175

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2024	Movement in funds Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
Development Fund	569,489	-	-	-	569,489
Youth Camp	(2,760)	4,442	6,604	-	(4,922)
Men's Events	39	-	-	-	39
Word Online	(200)	-	-	-	(200)
Church camp	(85)	-	2,137	-	(2,222)
Fellowship fund	79	149	594	-	(366)
Antioch project	21,120	25,482	13,966	-	32,636
Impact fund	(743)	2,197	2,692	-	(1,238)
Ladies' events	(325)	-	-	-	(325)
Year project	-	69	2,926	-	(2,857)
Stay & Play	723	1,242	-	-	1,965
	587,337	33,581	28,919	-	591,999

The Development Fund was established in relation to the purchase of additional buildings and the alterations to the main church building.

The Youth Camp Fund relates to the annual Youth camp that is held in Stafford in July.

Men's Events Fund relates to the provision of men's breakfasts, men's day events etc.

Word Online is the creation of a website with Christian teaching available on line. All funds have been transferred to Hulbert Enterprises Limited, a charity solely destined to manage Word online.

The Church Camp Fund relates to the annual Church Camp "Devoted" that will next be held in the summer of 2025.

The Fellowship Fund is for members of the church who have fallen on hard times.

The Impact Fund relates to a youth group which operates a tuck shop.

Ladies' Events Fund relates to the provision of ladies' breakfasts, ladies' day events etc.

The Year project is to give work experience for those on a gap year.

Stay and Play is a group that meets at the church once a week giving parents the opportunity to meet and chat.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
Centre Improvements	13,250	-	322	12,928
Fire Doors	5,190	-	-	5,190
Worship	(396)	-	1,361	(1,757)
	<u>18,044</u>	<u>-</u>	<u>1,683</u>	<u>16,361</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration & expenses of all the directors and trustees is disclosed in note 8.
No related parties received any remuneration and expenses from the charity in 2025 or 2024.

Accounts

Company Registration No. 08073794 (England and Wales)

BARNABAS COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2024

BARNABAS COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Directors & Trustees

LF Branfield
PR Downward
SJ Heys
RL Jones
DE Matthias
A Reed
S Birchall
AD Knoetze

Appointed 6 March 2024

Charity number

1148096

Company number

08073794

Registered Office

The Barnabas Centre
Longden Coleham
Shrewsbury
SY3 7DN

Independent examiner

Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Bucks HP8 4RG

BARNABAS COMMUNITY CHURCH

CONTENTS

Trustees report	Page 4 - 6
Independent examiner's report	Page 7
Statement of financial activities	Page 8
Balance sheet	Page 9 - 10
Notes to the financial statements	Page 11 - 20

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Directors & Trustees present their report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice (FRS 102 - second edition) "Accounting and Reporting by Charities" effective 1st January 2019.

Objectives and activities

The principal activity of the charitable company is the running of a church. -

The company's activities are regulated by the Memorandum and Articles of Association. The objects of the charitable company are:

- a) The advancement of the Christian Faith.
- b) Relief of persons who are in conditions of need, hardship and distress or who are aged or sick.
- c) The provision of instruction in the Christian faith at any educational establishment.

The Directors & Trustees have with due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In planning activities for the period, the Directors have considered Charity Commissioners' guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. The charity operates in and around Shrewsbury and runs a number of activities, which seek to reach out to the local community as well serving members of the Church.

This year saw a number of new initiatives come to fruition, along with consolidation of existing work. Church attendance continued to grow with average numbers up by around 15% over the previous year, with some Sunday mornings now approaching 350 in number. An Alpha course and a recent alternative, Christianity Explored, were run through the year to engage with those seeking faith.

The main development was the launch of the Antioch Network, headed up by elder Phil Downward. This grouping is to help foster the links we have with churches in Ukraine, Kenya, Armenia and others, to enable them to grow and flourish, to assist the planting of new churches, to develop and support mercy ministries and to train and develop leaders within the churches. A special gift day in October 2023 raised circa £25,000 to kickstart the funding of this initiative. Some extra administrative support for the work has been provided.

Another new venture started in autumn 2023, was the Stay and Play toddler group, which has quickly developed a strong local following. This work follows on from the popular Barney Tots toddler group, which ran for many years at Barnabas until the major flood of 2020. Stay and Play's emphasis is slightly different to Barney Tots and it is seen to be a good means of developing links with local young families.

Foodbank PLUS continued successfully through the year using the Base for many of its projects. A new project started using a local allotment to grow fresh produce for food bank parcels. Well over 100 volunteers are involved with the Foodbank PLUS. Use of the Barnabas Centre main hall for the Belle Vue Arts Festival art exhibition further strengthened our links with the local community.

Running the children's work on Sunday morning involves a large group of volunteers from the Church. To help assist the volunteers, an intern was taken on to train as a children's worker. Children's numbers continued to grow through the period, particularly in the 5-11 age range.

The Church office building had seen minimal expenditure since its purchase over 12 years ago, and with growth in staff members and the arrival of Daniel Jenkins, a wheelchair user, work was undertaken to make the building more DDA compliant. A unisex disabled WC was formed, together with a more useful larger open plan office, along with two smaller rooms for private meetings.

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) CONTINUED

FOR THE YEAR ENDED 31 MARCH 2024

During the year, the Eldership adapted to the decision by Martin Charlesworth to fully step down from Eldership after well over 30 years' service. He, of course, led the Church for much of that period. The management of this big change required careful planning and communication to the Church. Following his stepping down, many commented how well it had been handled and how smoothly it had gone. Plans for the creation of a future larger leadership team were developed alongside this major change.

January 2024 again saw high river levels and after a flood warning predicting we could flood, our flood plan was enacted. However, after much, much prayer from Church members, the water peaked at 1 cm below the level that water enters the building and so no damage or consequent disruption occurred. We are so, so thankful for this.

Our income has risen to keep pace with our increased expenditure and we finished the year with a small increase in our reserves.

Financial review

During the period the charity received income totaling £442,917 (2023: £372,072) and incurred general expenditure of £465,816 (2023: £349,740).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Directors & Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charitable company generates a regular income by way of gifts and donations and this is adequate to cover the projected expenditure. In addition, the charitable company seeks to maintain adequate reserves to enable it to meet any unforeseen expenditure or to cover any short-term drop in income.

As at 31 March 2023 the total reserves were £1,002,558 (2023: £1,025,457) with £18,044 (2023: £36,111) in a designated fund, £587,337 (2023: £809,485) restricted and £397,177 (2023: £379,861) unrestricted.

Risk Management

The Directors have considered the major risks to which the charitable company is exposed and have established appropriate systems to mitigate those risks.

Structure, governance and management

The charity became a company limited by guarantee on 1st August 2012. It does not have a share capital. In practice the activities are very much a continuation of the work previously undertaken by the former charitable trust (charity 515184).

The directors of the company are also the trustees of the charitable activities.

The Directors & Trustees' Remuneration & Expenses, who are also the directors for the purpose of company law, and who served during the year were:

LF Branfield
JML Charlesworth
PR Downward
JM Garbutt
SJ Heys
RL Jones
DE Matthias
A Reed
S Birchall
A Konecze

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) CONTINUED FOR THE YEAR ENDED 31 MARCH 2024

According to the Articles of Association, there is no maximum number of directors. The minimum number is 3. 8 or 9 seems to be about the best, and allows for specialisation within the directorate (finance, child protection, health and safety, staff etc.).

Directors must be listed in the current directory as members of Barnabas Community Church.

Directors may be remunerated, according to article 7.2(a) which states that 'a director or connected person may receive a benefit from the charity in the capacity of a beneficiary of the charity provided that a majority of the directors do not benefit in this way.'

Directors serve for 3 years after which they can be re-elected.

In looking for new directors, we follow a 'job description' (below), with a particular view to filling any of the roles within the directorship that may be lacking. Directors make a joint decision about approaching one of the Barnabas members, and then delegate the responsibility of discussing with this person further.

Barnabas Community Church Director's 'Job Description'

Spiritual stature

Directors must be mature Christians who have a concern for all the members of the Church, and all the activities that are run by Church. In the directors' context this will be demonstrated by:
A thorough understanding of God's word, which enables directors to detect any deviation from the Church's Statement of Faith or normal biblical doctrine, and bring this informally to the elders.
Being a 'critical friend' to the elders, sharing privately with them if directors feel that the emphasis of the church's teaching or practice is becoming unbalanced.
A willingness to become acquainted with different aspects of the Church's ministry and thus to support them and represent them in the directors' forum.
Prayerfulness - both in private and corporate contexts.

Support for elders and other leaders

Input to, and support for, policy decisions that have financial, legal or insurance implications. Caring for elders through regular meetings to discuss personal as well as Church issues.

Financial, legal and related matters

Setting the annual budget (after consultation with all budget holders), and monitoring it. Responsibility for legal issues, such as health and safety, child safeguarding and insurances. Final responsibility in matters relating to buildings.

Staff

Making staff appointments (in consultation with elders), and ensuring related legal matters relating to employment are in place and kept up-to-date.
Setting and updating staff salaries. Ensuring regular staff reviews are in place.
Overseeing disciplinary matters in relation to staff.

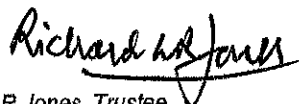
Trade Creditors

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction.
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Directors & Trustees'.



R Jones, Trustee,
Dated 17.12.24

BARNABAS COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS & TRUSTEES OF BARNABAS COMMUNITY CHURCH

I report to the directors and trustees on my examination of the accounts of Barnabas Community Church for the year ended 31 March 2024, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the directors, who also act as the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified chartered accountant and fellow of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Emma Baker BSc (Hons) BFP FCA
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Buckinghamshire
HP8 4RG

Date: 16/12/24

BARNABAS COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Designated funds	Restricted funds	Total 2024	Total 2023
<u>Income from:</u>	Notes	£	£	£	£	£
Voluntary Income	4	411,640	-	30,320	441,960	372,488
Investments	3	957	-	-	957	214
Total income		412,597	-	30,320	442,917	372,702
<u>Expenditure on:</u>						
Charitable activities		395,281	18,067	52,468	465,816	349,740
Net incoming/(outgoing) resources before transfers		17,316	(18,067)	(22,148)	(22,899)	22,962
Gross transfers between funds		-	-	-	-	-
Net income/(expenditure) for the year/net movement in funds		17,316	(18,067)	(22,148)	(22,899)	22,962
Fund balances at 1 April 2023		379,861	36,111	609,485	1,025,457	1,002,495
Fund balances at 31 March 2024		397,177	18,044	587,337	1,002,558	1,025,457

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Depreciation of £59,524 has been charged in the year to reflect the correct written down value at the year end.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARNABAS COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS & TRUSTEES OF BARNABAS COMMUNITY CHURCH

I report to the directors and trustees on my examination of the accounts of Barnabas Community Church for the year ended 31 March 2024, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the directors, who also act as the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified chartered accountant and fellow of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Emma Baker BSc (Hons) BFP FCA
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Buckinghamshire
HP8 4RG

Date: 16/12/2024

BALANCE SHEET CONTINUED

AS AT 31 MARCH 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

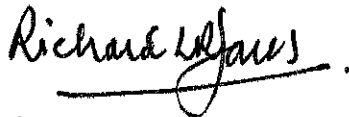
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

In accordance with section 444 of the Companies Act 2006 all of the members of the company have consented to the abridgement of the financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (S.I. 2008/409)(b).

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the Directors & Trustees' on 16 DEC 24



R Jones

Trustee

Company Registration No. 08073794

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors & Trustees' Remuneration & Expenses are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Barnabas Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barnabas Centre, Longden Coleham, Shrewsbury, SY3 7DN.

2.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

2.2 Currency

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.3 Going concern

At the time of approving the financial statements, the Directors & Trustees' Remuneration & Expenses have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors & Trustees' Remuneration & Expenses continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Items of income are recognised and included in the accounts when all of the following criteria are met:

The charity has entitlement to the funds;

any performance condition attached to the item of income have been met or are fully within the control of the charity;

there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies

(Continued)

2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of running the Barnabas Community Church and other activities undertaken to further the purposes of the charity and their associated support costs.

Other resources expended relate to governance costs including the Independent Examiner's fees, accountancy and other professional fees.

Expenditure is accounted for on an accruals basis. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Major fixed assets over £5,000 are included in the accounts at their historical cost and are depreciated as follows:

Freehold property	Nil
Equipment, fixtures and fittings	Useful economic life

The charity considers that the depreciation policy is appropriate as it reviews the carrying values of the assets at the end of each reporting date for impairment.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies

(Continued)

2.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Taxation

The charity receives tax refunds in respect of deeds of covenants and gift aid donations. These are accounted for in the period in which the original donation was received.

2.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Accounting policies

(Continued)

2.12 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.13 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.14 Creditors and provisions

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 provisions are normally recognised at their settlement value.

3 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	957	214

4 Voluntary income

	Unrestricted funds	Designated funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£	£
Offerings and covenanted giving	286,784	-	-	286,784	281,794
Other income	70,246	-	30,320	100,566	58,097
Income tax refunds	54,410	-	-	54,410	52,482
Gifts & donations	200	-	-	200	115
For the year ended 31 March 2024	411,640	-	30,320	441,960	
For the year ended 31 March 2023	361,817	5,000	5,671		372,488

-13

BARNABAS COMMUNITY CHURCH**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2024****5 Charitable activities**

	Charitable activities 2024 £	Charitable activities 2023 £
Ministry giving	118,123	93,644
Salaries and pension	111,166	92,508
Gifts and donations	30,423	24,834
Catering	10,397	8,094
Youth and children's work	1,707	2,770
Training and seminars	9,234	8,139
Church activities	14,230	10,923
Printing, postage and stationery	2,323	2,930
Insurance	11,339	9,789
Lighting and heating	15,501	15,849
Repairs and renewals	67,551	67,414
Telephone	3,150	2,383
Licenses and registration	1,861	1,801
Travelling expenses	970	1,123
Loan interest	4,228	3,027
Bank charges	460	416
Depreciation	59,524	-
	462,187	345,644
Share of governance costs (see note 6)	3,629	4,096
	465,816	349,740
Analysis by fund		
Unrestricted Funds	395,281	332,889
Designated Funds	18,067	10,125
Restricted funds	52,468	6,726
	465,816	349,740

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support Costs £	Governance costs £	2024 £	Support Costs £	Governance costs £	2023 £
Legal & professional	-	468	468	-	2,536	2,536
Accountancy	-	3,161	3,161	-	1,560	1,560
	-	3,629	3,629	-	4,096	4,096
Analysed between Charitable activities	-	3,629	3,629	-	4,096	4,096

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	11	10
Employment costs	2024	2023
	£	£
Wages and salaries	214,284	172,800
Social security costs	8,214	6,942
Employer pension costs	6,790	6,411
	229,288	186,153

There were no employees whose annual remuneration was £60,000 or more.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Directors & Trustees' Remuneration & Expenses

The Trust deed permits the charity to remunerate no more than half the directors/trustees. During the year the following amounts were paid to directors/trustees' and their spouses which includes salaries, pension and reimbursement of expenses e.g. for training, travel and telephone usage.

	2024 £	2023 £
D Matthias	50,384	47,212
S Heys	10,761	1,404
	<u>61,145</u>	<u>48,616</u>

9 Tangible fixed assets

	Freehold property £	Equipment fixtures and fittings £	Total £
Cost			
At 1 April 2023 & 31 March 2024	891,838	177,479	1,069,317
Depreciation and impairment			
On 1 April 2023	-	117,955	117,955
Charge in the Year	-	59,524	59,524
On 31 March 2024	-	177,479	177,479
Carrying amount at 31 March 2024	891,838	-	891,838
Carrying amount at 31 March 2023	891,838	59,524	951,362

10 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	175,605	138,359
Carrying amount of financial liabilities		
Measured at amortised cost	64,885	64,264

Financial assets measured at amortised cost consists of amounts due from income tax recoverable and cash at bank.

Financial liabilities measured at amortised cost consists of other loans, accruals and loans from connected company.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Debtors		2024	2023
		£	£
Amounts falling due within one year:			
Trade debtors		7,696	6,396
Income Tax recoverable		14,290	14,021
Prepayments		-	-
		21,986	20,417
12 Creditors: amounts falling due within one year		2024	2023
	Notes	£	£
Trade creditors		5,667	2,092
Other loans	15	5,746	6,842
Pensions		2,531	536
Accruals and deferred income		1,768	1,560
		15,732	11,030
13 Creditors: amounts falling due after more than one year		2024	2023
	Notes	£	£
Other loans	15	49,153	53,234
14 Secured creditors		2024	2023
		£	£
Other loans		54,899	60,076
Payable within one year		5,746	6,842
Payable after one year		49,153	53,234

The loan above is secured via a fixed charge on the freehold property known as 143 Longden Coleham, Shrewsbury.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	266,442	625,396	-	891,838
Current assets/(liabilities)	130,735	11,094	18,044	159,873
Long term liabilities	-	(49,153)	-	(49,153)
	<u>397,177</u>	<u>587,337</u>	<u>18,044</u>	<u>1,002,558</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023	Movement in funds Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
Development Fund	611,961	-	42,472	-	569,489
Youth Camp	(2,022)	4,934	5,672	-	(2,760)
Men's Events	429	-	390	-	39
Word Online	(200)	-	-	-	(200)
Church camp	(85)	-	-	-	(85)
Fellowship fund	100	-	21	-	79
Antioch project	4	23,595	2,479	-	21,120
Impact fund	(398)	1,050	1,395	-	(743)
Ladies' events	(286)	-	39	-	(325)
Year project	(18)	18	-	-	-
Stay & Play	-	723	-	-	723
	<u>609,485</u>	<u>30,320</u>	<u>52,468</u>	<u>-</u>	<u>587,337</u>

The Development Fund was established in relation to the purchase of additional buildings and the alterations to the main church building.

The Youth Camp Fund relates to the annual Youth camp that is held in Stafford in July.

Men's Events Fund relates to the provision of men's breakfasts, men's day events etc.

Word Online is the creation of a website with Christian teaching available on line. All funds have been transferred to Hulbert Enterprises Limited, a charity solely destined to manage Word online.

The Church Camp Fund relates to the annual Church Camp "Devoted" that will next be held in the summer of 2025.

The Fellowship Fund is for member of the church who have fallen on hard times.

The Impact Fund relates to a youth group which operates a tuck shop.

Ladies' Events Fund relates to the provision of ladies' breakfasts, ladies' day events etc.

The Year project is to give work experience for those on a gap year.

Stay and Play is a group that meets at the church once a week giving parents the opportunity to meet and chat.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£
Centre Improvements	29,787	-	16,537	13,250
Fire Doors	5,190	-	-	5,190
Worship	1,134	-	1,530	(396)
	<u>36,111</u>	<u>-</u>	<u>18,067</u>	<u>18,044</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration & expenses of all the directors and trustees is disclosed in note 8.
No related parties received any remuneration and expenses from the charity in 2024 or 2023.

Accounts

Company Registration No. 08073794 (England and Wales)

BARNABAS COMMUNITY CHURCH

TRUSTEES' ANNUAL REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2023

BARNABAS COMMUNITY CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Directors & Trustees

LF Branfield
JML Charlesworth
PR Downward
JM Garbutt
SJ Heys
RL Jones
DE Matthias
A Reed
S Birchall

Resigned 13 September 2023

Appointed 30 November 2022

Charity number

1148098

Company number

08073794

Registered Office

The Barnabas Centre
Longden Coleham
Shrewsbury
SY3 7DN

Independent examiner

Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Bucks HP8 4RG

BARNABAS COMMUNITY CHURCH

CONTENTS

Trustees report	Page 4 - 6
Independent examiner's report	Page 7
Statement of financial activities	Page 8
Balance sheet	Page 9 - 10
Notes to the financial statements	Page 11 - 20

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The Directors & Trustees present their report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice (FRS 102 - second edition) "Accounting and Reporting by Charities" effective 1st January 2019.

Objectives and activities

The principal activity of the charitable company is the running of a church.

The company's activities are regulated by the Memorandum and Articles of Association. The objects of the charitable company are:

- a) The advancement of the Christian Faith.
- b) Relief of persons who are in conditions of need, hardship and distress or who are aged or sick.
- c) The provision of instruction in the Christian faith at any educational establishment.

The Directors & Trustees have with due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

In planning activities for the period the Directors have considered Charity Commissioner's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. The Charity operates in and around Shrewsbury and runs a number of activities, which seek to reach out to the local community as well as serving members of the Church.

After recovering from the early 2023 flood, it is pleasing that this year has been marked by being free from flooding and any restrictions from Covid. We have been able to focus our attention on our key roles as a Church to spread the gospel and serve our members and the local community. This year has continued to see steady growth in numbers attending the Church and with a goodly number committing to becoming church members. We have been joined by a number of people from Hope Church, North Shrewsbury, which closed in April 2022.

Josh Roberts, having been commissioned as an elder in January 2022, has continued to work part time for us heading up evangelism and running several Alpha courses through the year and starting some other evangelism initiatives.

A key staff appointment has been that of a finance director who works part time who has taken some workload from our lead Elder, particularly in finance, personnel and office management work.

Sunday service numbers have grown to approximately 300, of which 60 are usually children under 11. We have continued with our online live streaming of the Sunday service, where 20-plus devices regularly join. In addition recordings of the talk are posted on a YouTube channel after the service has ended. This hybrid format of working will continue into the future.

With growing numbers attending, the pastoral teams' workers' hours have been increased. The children and young families' worker moved to a new role within the Church during the year. We have been unsuccessful in recruiting a replacement and so our extensive volunteer team children's workers have stepped up and continue to provide high quality sessions for the children on Sunday mornings.

The inability to recruit has caused us to consider alternative ways of providing children's work going forward.

Much time from many Church members is given to help run the numerous initiatives run under the Food Bank Plus banner by Barnabas Community Projects. Many of these use the newly created 'Base' at the front of the Centre building and the building is extensively used during weekday daytime. Room hire bookings have increased steadily and the Centre main building is more intensively used. Our staff team sometimes have a difficult balancing act of facilitating regular Church meetings and events alongside external party room hire bookings, which of course generate considerable income for us. Several larger conference events have been hosted; it may be that additional staff resources may be required if such bookings continue to grow further.

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) CONTINUED FOR THE YEAR ENDED 31 MARCH 2023

Early 2022 saw the start of the war in Ukraine, affecting world oil and gas supplies with a surge in energy prices and cost of living crisis in the UK and a significant increase in inflation. A one-off extra salary payment was made to staff during the year to help with this. Increased building usage inevitably means more need for repairs and renewals. Our income however has grown through the year to meet our needs and to pay for several significant repair and renewal items, e.g. main kitchen refurbishment and also to continue to maintain our reserves at an appropriate level.

Financial review

During the period the charity received income totalling £372,072 (2022: £297,838) and incurred general expenditure of £349,740 (2022: £297,514).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Directors & Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charitable company generates a regular income by way of gifts and donations and this is adequate to cover the projected expenditure. In addition, the charitable company seeks to maintain adequate reserves to enable it to meet any unforeseen expenditure or to cover any short-term drop in income.

As at 31 March 2023 the total reserves were £1,025,457 (2022: £1,002,495) with £36,111 (2022: £41,236) in a designated fund, £809,485 (2022: £810,540) restricted and £379,861 (2022: £350,719) unrestricted.

Risk Management

The Directors have considered the major risks to which the charitable company is exposed and have established appropriate systems to mitigate those risks.

The Charity has felt some impact in the reported financial year with the Church building closed due to Covid 19 and flood damage. This has resulted in no income from room hire or Sunday service collections. Income from regular giving has continued and we are ensuring that running costs are kept to a minimum.

Structure, governance and management

The charity became a company limited by guarantee on 1st August 2012. It does not have a share capital. In practice the activities are very much a continuation of the work previously undertaken by the former charitable trust (charity 515184).

The directors of the company are also the trustees of the charitable activities. The Directors & Trustees' Remuneration & Expenses, who are also the directors for the purpose of company law, and who served during the year were:

LF Branfield
JML Charlesworth
PR Downward
JM Garbutt
SJ Heys
RL Jones
DE Matthias
A Reed
S Birchall

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) CONTINUED FOR THE YEAR ENDED 31 MARCH 2023

According to the Articles of Association, there is no maximum number of directors. The minimum number is 3. 8 or 9 seems to be about the best, and allows for specialisation within the directorate (finance, child protection, health and safety, staff etc.).

Directors must be listed in the current directory as members of Barnabas Community Church.

Directors may be remunerated, according to article 7.2(a) which states that 'a director or connected person may receive a benefit from the charity in the capacity of a beneficiary of the charity provided that a majority of the directors do not benefit in this way.'

Directors serve for 3 years after which they can be re-elected.

In looking for new directors, we follow a 'job description' (below), with a particular view to filling any of the roles within the directorship that may be lacking. Directors make a joint decision about approaching one of the Barnabas members, and then delegate the responsibility of discussing with this person further.

Barnabas Community Church Director's 'Job Description'

Spiritual stature

Directors must be mature Christians who have a concern for all the members of the Church, and all the activities that are run by Church. In the directors' context this will be demonstrated by:
A thorough understanding of God's word, which enables directors to detect any deviation from the Church's Statement of Faith or normal biblical doctrine, and bring this informally to the elders.
Being a 'critical friend' to the elders, sharing privately with them if directors feel that the emphasis of the church's teaching or practice is becoming unbalanced.
A willingness to become acquainted with different aspects of the Church's ministry and thus to support them and represent them in the directors' forum.
Prayerfulness - both in private and corporate contexts.

Support for elders and other leaders

Input to, and support for, policy decisions that have financial, legal or insurance implications. Caring for elders through regular meetings to discuss personal as well as Church issues.

Financial, legal and related matters

Setting the annual budget (after consultation with all budget holders), and monitoring it. Responsibility for legal issues, such as health and safety, child protection and insurances. Final responsibility in matters relating to buildings.

Staff

Making staff appointments (in consultation with elders), and ensuring related legal matters relating to employment are in place and kept up-to-date.
Setting and updating staff salaries. Ensuring regular staff reviews are in place.
Overseeing disciplinary matters in relation to staff.

Trade Creditors

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction.
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Directors & Trustees'.

Richard Jones

R Jones, Trustee.

Dated ...19/12/23.

BARNABAS COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS & TRUSTEES OF BARNABAS COMMUNITY CHURCH

I report to the directors and trustees on my examination of the accounts of Barnabas Community Church for the year ended 31 March 2023, which are set out on pages 8 to 20.

Responsibilities and basis of report

As the directors, who also act as the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2006 ('the Act').

Having satisfied myself that the accounts of the Company are not required to be audited for this year under part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified chartered accountant and fellow of the Institute of Chartered Accountants in England and Wales (ICAEW).

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Emma Baker BSc (Hons) BFP FCA
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Buckinghamshire
HP8 4RG

Date: 19/12/2023

BARNABAS COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
<u>Income from:</u>	Notes	£	£	£	£	£
Voluntary income	4	361,817	5,000	5,671	372,488	297,830
Investments	3	214	-	-	214	8
Total income		362,031	5,000	5,671	372,702	297,838
<u>Expenditure on:</u>						
Charitable activities		332,889	10,125	6,726	349,740	297,514
Net Incoming/(outgoing) resources before transfers		29,142	(5,125)	(1,055)	22,962	324
Gross transfers between funds		-	-	-	-	-
Net Income/(expenditure) for the year/net movement in funds		29,142	(5,125)	(1,055)	22,962	324
Fund balances at 1 April 2022		350,719	41,236	610,540	1,002,495	1,002,171
Fund balances at 31 March 2023		379,861	36,111	609,485	1,025,457	1,002,495

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BARNABAS COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		951,362		951,362
Current assets					
Debtors	11	20,417		12,429	
Cash at bank and in hand		117,942		105,442	
		<u>138,359</u>		<u>117,871</u>	
Creditors: amounts falling due within one year	12	(11,030)		(8,869)	
Net current assets			<u>127,329</u>		<u>111,002</u>
Total assets less current liabilities			<u>1,078,691</u>		<u>1,062,364</u>
Creditors: amounts falling due after more than one year	13		(53,234)		(58,869)
Net assets			<u><u>1,025,457</u></u>		<u><u>1,002,495</u></u>
Income funds					
Restricted funds	16		609,485		610,540
Designated fund	17		36,111		41,238
General unrestricted funds			379,861		350,719
			<u><u>1,025,457</u></u>		<u><u>1,002,495</u></u>

BARNABAS COMMUNITY CHURCH

BALANCE SHEET CONTINUED

AS AT 31 MARCH 2023

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

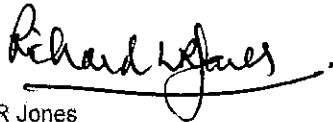
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

In accordance with section 444 of the Companies Act 2006 all of the members of the company have consented to the abridgement of the financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (S.I. 2008/409)(b).

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The accounts were approved by the Directors & Trustees' on ...29 November 2023.



R Jones

Trustee

Company Registration No. 08073794

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Critical accounting estimates and Judgements

In the application of the charity's accounting policies, the Directors & Trustees' Remuneration & Expenses are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Barnabas Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barnabas Centre, Longden Coleham, Shrewsbury, SY3 7DN.

2.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

2.2 Currency

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

2.3 Going concern

At the time of approving the financial statements, the Directors & Trustees' Remuneration & Expenses have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors & Trustees' Remuneration & Expenses continue to adopt the going concern basis of accounting in preparing the financial statements.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Items of income are recognised and included in the accounts when all of the following criteria are met:

The charity has entitlement to the funds;

any performance condition attached to the item of income have been met or are fully within the control of the charity;

there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of running the Barnabas Community Church and other activities undertaken to further the purposes of the charity and their associated support costs.

Other resources expended relate to governance costs including the Independent Examiner's fees, accountancy and other professional fees.

Expenditure is accounted for on an accruals basis. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Major fixed assets are included in the accounts at their historical cost and are depreciated as follows:

Freehold property	Nil
Equipment, fixtures and fittings	Nil

The charity considers that the depreciation policy is appropriate as it reviews the carrying values of the assets at the end of each reporting date for impairment.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

2.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.10 Taxation

The charity receives tax refunds in respect of deeds of covenants and gift aid donations. These are accounted for in the period in which the original donation was received.

2.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

2.12 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.13 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.14 Creditors and provisions

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 provisions are normally recognised at their settlement value.

3 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	214	8

4 Voluntary income

	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
Offerings and covenanted giving	261,794	-	-	261,794	228,729
Other income	47,426	5,000	5,671	58,097	23,830
Income tax refunds	52,482	-	-	52,482	42,926
Gifts & donations	115	-	-	115	2,345
For the year ended 31 March 2023	361,817	5,000	5,671	372,488	297,830
For the year ended 31 March 2022	280,112	11,329	6,389		297,830

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

5 Charitable activities

	Charitable activities 2023 £	Charitable activities 2022 £
Ministry giving	93,644	94,163
Salaries and pension	92,508	82,939
Gifts and donations	24,834	19,693
Catering	8,094	2,024
Youth and children's work	2,770	456
Training and seminars	8,139	4,429
Church activities	10,923	8,592
Printing, postage and stationery	2,930	2,285
Insurance	9,789	7,915
Lighting and heating	15,849	16,764
Repairs and renewals	67,414	49,563
Telephone	2,383	2,620
Licenses and registration	1,801	1,882
Travelling expenses	1,123	495
Loan interest	3,027	1,928
Bank charges	416	216
	345,644	295,964
Share of governance costs (see note 6)	4,096	1,550
	349,740	297,514
Analysis by fund		
Unrestricted Funds	332,889	245,452
Designated Funds	10,123	46,574
Restricted funds	6,726	5,488
	349,740	297,514

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support Costs £	Governance costs £	2023 £	Support Costs £	Governance costs £	2022 £
Legal & professional	-	2,536	2,536	-	350	350
Accountancy	-	1,580	1,580	-	1,200	1,200
	-	4,096	4,096	-	1,550	1,550
Analysed between Charitable activities	-	4,096	4,096	-	1,550	1,550

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	10	8
Employment costs	2023 £	2022 £
Wages and salaries	172,800	161,412
Social security costs	6,942	11,274
Employer pension costs	6,411	4,416
	186,153	177,102

There were no employees whose annual remuneration was £60,000 or more.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Directors & Trustees' Remuneration & Expenses

The Trust deed permits the charity to remunerate no more than half the directors/trustees. During the year the following amounts were paid to directors/trustees' and their spouses which includes salaries, pension and reimbursement of expenses e.g. for training, travel and telephone usage.

	2023 £	2022 £
J M L Charlesworth	-	17,851
T Hotchkies	-	6,780
D Matthias	47,212	43,448
S Heys	1,404	-
	<u>48,616</u>	<u>67,859</u>

9 Tangible fixed assets

	Freehold property £	Equipment fixtures and fittings £	Total £
Cost			
At 1 April 2022 & 31 March 2023	891,838	177,479	1,069,317
Depreciation and Impairment			
At 1 April 2022 & 31 March 2023	-	117,955	117,955
Carrying amount at 31 March 2023	891,838	59,524	951,362
Carrying amount at 31 March 2022	891,838	59,524	951,362

10 Financial Instruments

	2023 £	2022 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	138,359	117,871
Carrying amount of financial liabilities		
Measured at amortised cost	64,264	66,738

Financial assets measured at amortised cost consists of amounts due from income tax recoverable and cash at bank.

Financial liabilities measured at amortised cost consists of other loans, accruals and loans from connected company.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	6,396	-
Income Tax recoverable	14,021	10,768
Prepayments	-	1,661
	<u>20,417</u>	<u>12,429</u>

12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Trade creditors		2,092	-
Other loans	16	6,842	6,669
Pensions		536	-
Accruals and deferred income		<u>1,560</u>	<u>1,200</u>
		<u>11,030</u>	<u>6,869</u>

13 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Other loans	16	53,234	59,869

14 Secured creditors

	2023 £	2022 £
Other loans	<u>60,076</u>	<u>66,538</u>
Payable within one year	6,842	6,669
Payable after one year	<u>53,234</u>	<u>59,869</u>

The loan above is secured via a fixed charge on the freehold property known as 143 Longden Coleham, Shrewsbury.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total £
Fund balances at 31 March 2023 are represented by:				
Tangible assets	283,494	867,868	-	951,362
Current assets/(liabilities)	98,367	(5,149)	38,111	127,329
Long term liabilities	-	(53,234)	-	(53,234)
	379,861	609,485	36,111	1,025,457

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022	Movement in funds Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
Development Fund	611,961	-	-	-	611,961
Youth Camp	(1,565)	4,365	4,822	-	(2,022)
Men's Events	429	-	-	-	429
Word Online	(200)	-	-	-	(200)
Church camp	(85)	-	-	-	(85)
Fellowship fund	-	100	-	-	100
Antioch project	-	18	12	-	4
Impact fund	-	995	1,393	-	(398)
Ladies' events	-	185	481	-	(296)
Year project	-	-	18	-	(18)
	610,540	5,671	6,726	-	609,485

The Development Fund was established in relation to the purchase of additional buildings and the alterations to the main church building.

The Youth Camp Fund relates to the annual Youth camp that is held in Stafford in July.

Men's Events Fund relates to the provision of men's breakfasts, men's day events etc.

Word Online is the creation of a website with Christian teaching available on line. All funds have been transferred to Hulbert Enterprises Limited, a charity solely destined to manage Word online.

The Church Camp Fund relates to the annual Church Camp "Devoted" that will next be held in the summer of 2025.

The Fellowship Fund is for member of the church who have fallen on hard times.

The Impact Fund relates to a youth group which operates a tuck shop.

Ladies' Events Fund relates to the provision of ladies' breakfasts, ladies' day events etc.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Centre Improvements	34,046	5,000	9,259	29,787
Fire Doors	5,190	-	-	5,190
Worship	2,000	-	866	1,134
	<u>41,236</u>	<u>5,000</u>	<u>10,125</u>	<u>36,111</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration & expenses of all the directors and trustees is disclosed in note 8.
In addition, the following related parties received remuneration and expenses from the charity.

	2023	2022
	£	£
H Hotchkiss (partner of T Hotchkiss)	<u>-</u>	<u>5,899</u>

Accounts

Company Registration No. 08073794 (England and Wales)

BARNABAS COMMUNITY CHURCH

TRUSTEES' REPORT AND INDEPENDENTLY EXAMINED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

LEGAL AND ADMINISTRATIVE INFORMATION

BARNABAS COMMUNITY CHURCH

Directors & Trustees

LF Branfield	
JML Charlesworth	
CJ Coleman	
PR Downward	<i>Appointed 15/06/2021</i>
JM Garbutt	
PH Haydock	
SJ Heys	
RL Jones	
DE Matthias	
R Buckle	<i>Resigned 08/01/2021</i>
TR Hotchkiss	<i>Resigned 28/02/2021</i>

Charity number 1148096

Company number 08073794

Registered Office
The Barnabas Centre
Longden Coleham
Shrewsbury
SY3 7DN

Independent examiner
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Bucks HP8 4RG

BARNABAS COMMUNITY CHURCH

CONTENTS

Trustees report	Page 4 - 6
Independent examiner's report	Page 5
Statement of financial activities	Page 8
Balance sheet	Page 9
Notes to the financial statements	Page 10 - 21

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Directors & Trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice (FRS 102 - second edition) "Accounting and Reporting by Charities" effective 1st January 2019.

Objectives and activities

The principal activity of the charitable company is the running of a church.

The company's activities are regulated by the Memorandum and Articles of Association. The objects of the company are:

- a) The advancement of the Christian Faith.
- b) Relief of persons who are in conditions of need, hardship and distress or who are aged or sick.
- c) The provision of instruction in the Christian faith at any educational establishment.

The Directors & Trustees' Remuneration & Expenses have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

When planning activities for the period the directors have considered the Charity Commissioner's guidance on public benefit and in particular, the specific guidance on charities for the advancement of religion. The charity operates in and around Shrewsbury and has a number of activities which seek to reach out to the local community as well as serving members of the church. In particular the charity serves younger members of the community with kid's clubs, youth groups, and a mother and toddler group, and provides older member of the community with OAP clubs.

The period has been a very unusual one. Following the two floods in February 2020 the Main Building and Church Offices were out of action for a long time. In late March 2020 the government imposed severe restrictions on the movement and meeting of people due to the Covid 19 pandemic which continued in various forms throughout the whole period. No church services or community activities took place in person during the period. The Barnabas Community Projects Foodbank operation however was able to operate but subject to strict Covid 19 restrictions.

Sunday morning services initially were pre-recorded and then streamed via Youtube and later moved to an online Zoom platform together with some Church home groups, and some children's and youth activities. Engagement with church members and the wider congregation was via a weekly online newsletter and other updates via social media.

After a long period to allow drying of the building and preparation of plans and specifications of work, an extensive scheme of renovations and alterations to the Main Building was undertaken by local contractors from September through to December 2020. As part of this work the front of the building was opened up to create 'The Base' a welcoming open plan meeting space/coffee shop for Church use. This is also intended to become the main meeting point for clients using the various Food Bank Plus services.

Sadly, the Main Building flooded for a third time on 22nd January 2021 just two days before the intended official reopening. Following cleaning and lifting of the carpet tiles the building was dried, in readiness to undertake the limited redecoration and door repair work found necessary. New flood protection measures by way of aluminum sleeper barriers to all the external doorways have since been installed.

During the year T.R. Hotchkiss, a director and paid elder and his wife Helen an employee of the Church ceased their employment.

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

During the period the charity received income totalling £633,966 (2020: £362,178) and incurred general expenditure of £607,719 (2020: £375,495).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Directors & Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The charitable company generates a regular income by way of gifts and donations and this is adequate to cover the projected expenditure. In addition, the charitable company seeks to maintain adequate reserves to enable it to meet any unforeseen expenditure or to cover any short-term drop in income.

As at 31 March 2021 the total reserves were £1,002,171 (2020: £975,924) with £76,481 (2020: £32,485) in a designated fund, £610,719 (2020: £609,639) restricted and £316,051 (2020: £332,720) unrestricted.

Risk Management

The Directors have considered the major risks to which the charitable company is exposed and have established appropriate systems to mitigate those risks.

More recently the emergence of Covid 19 is a new risk that presents concern for the Charity sector and the economy as a whole.

The Charity has felt some impact in the reported financial year with the Church building closed due to Covid 19 and flood damage. This has resulted in no income from room hire or Sunday service collections. Income from regular giving has continued and we are ensuring that running costs are kept to a minimum.

During the year an insurance settlement of £273,000 was received in respect of the flood damage.

Structure, governance and management

The charity became a company limited by guarantee on 1st August 2012. It does not have a share capital. In practice the activities are very much a continuation of the work previously undertaken by the former charitable trust (charity 515184).

The directors of the company are also the trustees of the charitable activities. The Directors & Trustees' Remuneration & Expenses, who are also the directors for the purpose of company law, and who served during the year were:

LF Branfield
JML Charlesworth
CJ Coleman
JM Garbutt
PH Haydock
SJ Heys
RL Jones
DE Matthias
R Buckle
TR Hotchkiss

Resigned 08/01/2021
Resigned 28/02/2021

BARNABAS COMMUNITY CHURCH

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

According to the Articles of Association, there is no maximum number of directors. The minimum number is 3. 8 or 9 seems to be about the best, and allows for specialisation within the directorate (finance, child protection, health and safety, staff etc).

Directors must be listed in the current directory as members of Barnabas Community Church.

Directors may be remunerated, according to article 7.2(a) which states that 'a director or connected person may receive a benefit from the charity in the capacity of a beneficiary of the charity provided that a majority of the directors do not benefit in this way.'

Directors serve for 3 years after which they can be re-elected.

In looking for new directors, we follow a 'job description' (below), with a particular view to filling any of the roles within the directorship that may be lacking. Directors make a joint decision about approaching one of the Barnabas members, and then delegate the responsibility of discussing with this person further.

Barnabas Community Church Director's 'Job Description'

Spiritual stature

Directors must be mature Christians who have a concern for all the members of the Church, and all the activities that are run by Church. In the directors' context this will be demonstrated by:

A thorough understanding of God's word, which enables directors to detect any deviation from the Church's Statement of Faith or normal biblical doctrine, and bring this informally to the elders.

Being a 'critical friend' to the elders, sharing privately with them if directors feel that the emphasis of the church's teaching or practice is becoming unbalanced.

A willingness to become acquainted with different aspects of the Church's ministry, and thus to support them and represent them in the directors' forum.

Prayerfulness - both in private and corporate contexts.

Support for elders and other leaders

Input to, and support for, policy decisions that have financial, legal or insurance implications. Caring for elders through regular meetings to discuss personal as well as Church issues.

Financial, legal and related matters

Setting the annual budget (after consultation with all budget holders), and monitoring it. Responsibility for legal issues, such as health and safety, child protection and insurances. Final responsibility in matters relating to buildings.

Staff

Making staff appointments (in consultation with elders), and ensuring related legal matters relating to employment are in place and kept up-to-date.

Setting and updating staff salaries. Ensuring regular staff reviews are in place.

Overseeing disciplinary matters in relation to staff.

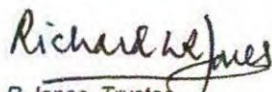
Trade Creditors

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- Settle the terms of payment with suppliers when agreeing the terms of each transaction.
- Ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- Pay in accordance with the company's contractual and other legal obligations.

The Trustees report was approved by the Board of Directors & Trustees' Remuneration & Expenses.



R Jones. Trustee
Dated 23/12/2021

BARNABAS COMMUNITY CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS & TRUSTEES' OF BARNABAS COMMUNITY CHURCH

I report to the directors and trustees on my examination of the accounts of Barnabas Community Church for the period ended 31 March 2021, which are set out on pages 6 to 21.

Responsibilities and basis of report

As the directors, who also act as the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The directors consider that an audit is not required for this year under section 144(2) of the Act and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified chartered accountant and fellow of ICAEW.

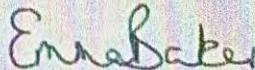
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts did not accord with the accounting records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Emma Baker BSc (Hons) BFP FCA
Baker Accountancy Services
Windmill Farm Business Hub
Bowstridge Lane
Chalfont St Giles
Buckinghamshire
HP8 4RG

Date: 23/12/2021

BARNABAS COMMUNITY CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£	£
Income from:						
Voluntary income	4	305,834	328,048	-	633,882	361,926
Investments	3	84	-	-	84	252
Other income	5	-	-	-	-	-
Total income		305,918	328,048	-	633,966	362,178
Expenditure on:						
Charitable activities		308,547	299,172	-	607,719	375,495
Net incoming/(outgoing) resources before transfers		(2,629)	28,876	-	26,247	(13,317)
Gross transfers between funds		-	-	-	-	-
Net Income/(expenditure) for the year/net movement in funds		(2,629)	28,876	-	26,247	(13,317)
Fund balances at 1 April 2020		332,720	32,485	610,719	975,924	989,241
Fund balances at 31 March 2021		330,091	61,361	610,719	1,002,171	975,924

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

..

BARNABAS COMMUNITY CHURCH

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		951,362		951,362
Current assets					
Debtors	12	11,814		15,434	
Cash at bank and in hand		128,798		84,452	
		140,612		99,886	
Creditors: amounts falling due within one year	13	(24,274)		(3,835)	
Net current assets			116,338		96,051
Total assets less current liabilities			1,067,700		1,047,413
Creditors: amounts falling due after more than one year	14		(65,529)		(71,489)
Net assets			1,002,171		975,924
Income funds					
Restricted funds	17		609,639		610,719
Designated fund	18		76,481		32,485
General unrestricted funds			316,051		332,720
			1,002,171		975,924

BARNABAS COMMUNITY CHURCH

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

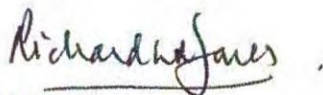
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

In accordance with section 444 of the Companies Act 2006 all of the members of the company have consented to the abridgement of the financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (S.I. 2008/409)(b).

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The accounts were approved by the Directors & Trustees' Remuneration & Expenses on 23 December 2021



R Jones

Trustee

Company Registration No. 08073794

BARNABAS COMMUNITY CHURCH

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2021

1 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Directors & Trustees' Remuneration & Expenses are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Charity information

Barnabas Community Church is a private company limited by guarantee incorporated in England and Wales. The registered office is The Barnabas Centre, Longden Coleham, Shrewsbury, SY3 7DN.

2.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the Directors & Trustees' Remuneration & Expenses have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Directors & Trustees' Remuneration & Expenses continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Items of income are recognised and included in the accounts when all of the following criteria are met:

The charity has entitlement to the funds;

any performance condition attached to the item of income have been met or are fully within the control of the charity;

there is sufficient certainty that receipt of the income is considered probable; and the amount can be measured reliably.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting policies

(Continued)

2.4 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of running the Barnabas Community Church and other activities undertaken to further the purposes of the charity and their associated support costs.

Other resources expended relate to governance costs including the Independent Examiner's fees, accountancy and other professional fees.

Expenditure is accounted for on an accruals basis. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Major fixed assets are included in the accounts at their historical cost and are depreciated as follows:

Freehold property	Nil
Equipment, fixtures and fittings	Nil

The charity considers that the depreciation policy is appropriate as it reviews the carrying values of the assets at the end of each reporting date for impairment.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting policies

(Continued)

2.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2.9 Taxation

The charity receives tax refunds in respect of deeds of covenants and gift aid donations. These are accounted for in the period in which the original donation was received.

2.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Accounting policies

(Continued)

2.11 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.12 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.13 Creditors and provisions

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 provisions are normally recognised at their settlement value.

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	84	252

4 Voluntary income

	Unrestricted funds	Designated funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£	£
Offerings and covenanted giving	253,400	-	-	253,400	253,400
Other income	5,474	323,552	-	329,026	5,474
Income tax refunds	45,885	-	-	45,885	45,885
Gifts and donations	1,075	4,496	-	5,571	1,075
	305,834	328,048	-	633,882	361,926
For the year ended 31 March 2020	318,651	23,180	20,095		361,926

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other income

	Total	Unrestricted funds
	2021	2020
	£	£
Net gain on disposal of tangible fixed assets	-	-

6 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
Ministry giving	154,572	133,747
Salaries and pension	75,807	75,994
Gifts and donations	12,671	72,623
Catering	213	9,480
Youth and children's work	76	469
Training and seminars	3,087	6,478
Church activities	3,375	10,081
Printing, postage and stationery	3,354	4,295
Insurance	7,216	6,331
Lighting and heating	7,973	13,743
Repairs and renewals	327,272	25,173
Telephone	3,271	3,423
Licences and registration	300	1,668
Travelling expenses	192	2,444
Salary reserve	-	4,343
Loan interest	1,004	2,678
Bank charges	173	442
	600,557	373,412
Share of governance costs (see note 7)	7,162	2,083
	607,719	375,495
Analysis by fund		
Unrestricted funds	308,547	307,072
Designated funds	299,172	
Restricted funds	-	68,423
	607,719	375,495

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

	Support Costs £	Governance costs £	2021 £	Support Costs £	Governance costs £	2020 £
Legal & professional	-	6,024	6,024	-	823	823
Accountancy	-	1,138	1,138	-	1,260	1,260
	-	7,162	7,162	-	2,083	2,083
Analysed between Charitable activities	-	7,162	7,162	-	2,083	2,083

8 Employees

Number of employees

The average monthly number of employees during the year was:

2021 2020

Number	Number
9	11

Employment costs

	2021 £	2020 £
Wages and salaries	210,310	173,946
Social security costs	15,013	11,573
Employer pension costs	5,088	7,674
	230,411	193,193

There were no employees whose annual remuneration was £60,000 or more.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Directors & Trustees' Remuneration & Expenses

The Trust deed permits the charity to remunerate no more than half the directors/trustees. During the year the following amounts were paid to directors/trustees' and their spouses which includes salaries, pension and reimbursement of expenses e.g. for training, travel and telephone usage.

	2021 £	2020 £
J M L Charlesworth	14,905	15,019
T Hotchkiss	56,614	37,377
D Matthias	37,262	38,651
Mrs H Hotchkiss		30,909
S Heys		148
R L R Jones		360
	<u>108,781</u>	<u>122,464</u>

10 Tangible fixed assets

	Freehold property £	Equipment fixtures and fittings £	Total £
Cost			
At 1 April 2020	891,838	177,479	1,069,317
At 31 March 2021	891,838	177,479	1,069,317
Depreciation and impairment			
At 1 April 2020	-	117,955	117,955
At 31 March 2021	-	117,955	117,955
Carrying amount			
At 31 March 2021	891,838	59,524	951,362
At 31 March 2020	891,838	59,524	951,362

11 Financial instruments

	2021 £	2020 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	140,612	99,886
Carrying amount of financial liabilities		
Measured at amortised cost	89,803	75,324

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

		(Continued)	
11	Financial instruments	2020	2019
Financial assets measured at amortised cost consists of amounts due from income tax recoverable and cash at bank.			
Financial liabilities measured at amortised cost consists of other loans, accruals and loans from connected company.			
12	Debtors	2021	2020
		£	£
	Amounts falling due within one year:		
	Income Tax recoverable	10,153	13,773
	Prepayments	1,661	1,661
		<u>11,814</u>	<u>15,434</u>
13	Creditors: amounts falling due within one year	2021	2020
		£	£
	Notes		
	Other loans	5,836	2,735
	Due to connected company	-	-
	Accruals and deferred income	18,438	1,100
		<u>24,274</u>	<u>3,835</u>
14	Creditors: amounts falling due after more than one year	2021	2020
		£	£
	Notes		
	Other loans	65,529	71,489

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Secured creditors

	2021 £	2020 £
Other loans	71,365	74,224
Payable within one year	5,836	2,735
Payable after one year	65,529	71,489

The loan above is secured via a fixed charge on the freehold property known as 143 Longden Coleham, Shrewsbury.

16 Analysis of net assets between funds

	Unrestricted Fund £	Restricted Fund £	Designated Fund £	Total £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	283,494	667,868	-	951,362
Current assets/(liabilities)	32,557	7,300	76,481	116,339
Long term liabilities	-	(65,529)	-	(65,529)
	316,051	609,639	76,481	1,002,171

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Movement in funds		Transfers	Balance at 31 March 2021
		Incoming resources	Resources expended		
Development Fund	610,290	-	-	-	610,290
Youth Camp	-	-	(1,080)	-	(1,080)
Men's Events	429	-	-	-	429
	610,719	-	(1,080)	-	609,639

The Development Fund was established in relation to the purchase of additional buildings and the alterations to the main church building.

The Youth Camp Fund relates to the annual Youth camp that is held in Stafford in July.

Men's Events Fund relates to the provision of men's breakfasts, men's day events etc.

BARNABAS COMMUNITY CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£		£	£
Centre Improvements	27,005	323,552	279,289	0	71,267
Fire Doors		6,014	800	0	5,214
Cage/CCTV	5,480	(1,518)	0	3,962	0
	32,485	328,048	280,089	3,962	76,481

19 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation including reimbursement of expenses	166,889	132,609