

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

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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.

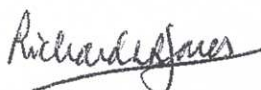
Trade Creditors

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.