

BARNABAS COMMUNITY PROJECTS

England & Wales · Charity number 1160839

Details

Status Registered

Legal form Charitable company

Company number [09197084](#)

Registered 2015-03-11

Register [View on the Charity Commission register](#)

Contact

Address Barnabas Community Church
Longden Coleham
Shrewsbury
SY3 7DN

Phone 01743343336

Email karen.williams@barnabascommunityprojects.org

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) FOR THE PUBLIC BENEFIT ARE: 4.1 THE RELIEF OF POVERTY AND FINANCIAL HARDSHIP BY, BUT NOT LIMITED TO: THE PROVISION OF GOODS AND/OR SERVICES TO PERSONS IN FINANCIAL HARDSHIP WHICH THEY WOULD NOT OTHERWISE BE ABLE TO AFFORD; THE PROVISION OF FREE FINANCIAL ADVICE AND ASSISTANCE TO PERSONS WHO, THROUGH LACK OF MEANS, WOULD OTHERWISE BE UNABLE TO OBTAIN SUCH ADVICE; AND THE PROVISION OF HEALTHY RECREATIONAL ACTIVITIES TO YOUNG PEOPLE THAT THEY WOULD NOT OTHERWISE BE ABLE TO AFFORD; 4.2 THE RELIEF OF PHYSICAL AND MENTAL HEALTH BY, BUT NOT LIMITED TO: THE PROVISION OF COUNSELLING AND SUPPORT TO PERSONS IN NEED BY REASON OF ADDICTION; AND THE PROVISION OF COUNSELLING AND SUPPORT TO PERSONS SUFFERING FROM BEREAVEMENT OR LOSS; AND 4.3 THE PROMOTION OF SOCIAL INCLUSION BY, BUT NOT LIMITED TO: PREVENTING PEOPLE FROM BECOMING SOCIALLY EXCLUDED, RELIEVING THE NEEDS OF THOSE PEOPLE WHO ARE SOCIALLY EXCLUDED, AND ASSISTING THEM TO INTEGRATE INTO SOCIETY. FOR THE PURPOSE OF THIS ARTICLE 4.3 'SOCIALLY EXCLUDED' MEANS 'BEING EXCLUDED FROM SOCIETY, OR PARTS OF SOCIETY, AS A RESULT OF ONE OR MORE OF THE FOLLOWING FACTORS: UNEMPLOYMENT; FINANCIAL HARDSHIP; YOUTH OR OLD AGE; ILL HEALTH (PHYSICAL OR MENTAL); SUBSTANCE ABUSE OR DEPENDENCY INCLUDING ALCOHOL AND DRUGS; DISCRIMINATION ON THE GROUNDS OF SEX, RACE, DISABILITY, ETHNIC ORIGIN, RELIGION, BELIEF, CREED, SEXUAL ORIENTATION OR GENDER RE-ASSIGNMENT; POOR EDUCATIONAL OR SKILLS ATTAINMENT; RELATIONSHIP AND FAMILY BREAKDOWN; POOR HOUSING (THAT IS HOUSING THAT DOES NOT MEET BASIC HABITABLE STANDARDS; CRIME (EITHER AS A VICTIM OF CRIME OR AS AN OFFENDER REHABILITATING INTO SOCIETY)). ALL OF THE ABOVE OBJECTS ARE TO BE CARRIED OUT IN ACCORDANCE WITH CHRISTIAN PRINCIPLES AND PRACTICES, AND IN SUCH A WAY THAT DEMONSTRATES CHRISTIAN FAITH, CARE, AND CONCERN, AND UPHOLDS THE VALUES OF EQUALITY AND JUSTICE.

Activities: The relief of poverty and financial hardship. The relief of physical and mental health. The promotion of social inclusion.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Prevention Or Relief Of Poverty, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£185,676	£222,039	-	-
2024-03-31	£196,888	£197,726	-	-
2023-03-31	£160,829	£143,852	-	-
2022-03-31	£149,171	£103,467	-	-
2021-03-31	£190,841	£81,993	-	-

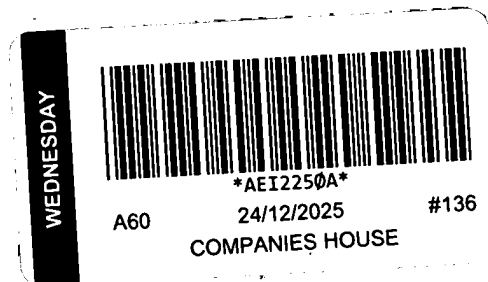
Trustees

Name	Role	Appointed
Andrew James Rayment		2021-09-23
DAVID ELWYN MATTHIAS		2022-06-15
Dr PHILIP EXTANCE		2023-11-07
Hilary Jones		2024-09-10
Simon Heys		2023-04-18

Accounts

Registered number: 09197084
Charity number: 1160839

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

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BARNABAS COMMUNITY PROJECTS LTD (A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees R Buckle, Trustee (resigned 30 January 2025)
 A J Rayment, Trustee
 D E Matthias, Trustee
 S J Heys, Trustee
 C A Jones, Trustee
 P Extance, Trustee
 H J Jones, Trustee (appointed 10 September 2024)

**Company registered
number** 09197084

**Charity registered
number** 1160839

Registered office Barnabas Church Centre
 Longden Coleham
 Shrewsbury
 Shropshire
 SY3 7DN

Accountants WR Partners
 Chartered Accountants
 Belmont House
 Shrewsbury Business Park
 Shrewsbury
 Shropshire
 SY2 6LG

Bankers Barclays Bank Plc
 44-46 Castle street
 Shrewsbury
 Shropshire
 SY1 6LG

BARNABAS COMMUNITY PROJECTS LTD (A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of Barnabas Community Projects for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The charity was founded by Barnabas Community Church in 2014. Our aim is to serve the vulnerable and needy at their point of need. We endeavour to provide a holistic service and, as seen in the feedback we get, the smallest act of kindness can make a big difference to a family or an individual.

During the year we were privileged to be able to celebrate 10 years of operations with our dedicated volunteers and stakeholders. Over the years our charitable work has expanded significantly, and we have invested in our staff resources and IT systems to ensure that our services are managed and run efficiently and are client focussed.

In particular we now have a large shed to improve our procedures for the receipt and handling of Food Bank items. We are very grateful for the generosity and good will of individuals and organisations whose financial donations and fund-raising activities underpin everything we do. Our Food Bank supports on average 200 people a week and the food donations we received need to be supplemented by the purchase of fresh food and groceries.

In January 2025 we were sad to lose Richard Buckle who was a founder director of Barnabas Community Projects. He is now able to focus on other projects and his full-time work. We appreciate his commitment, expertise and hard work over the past 11 years.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

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

Achievements and performance

a. Main achievements of the Company

The main activities of the charity are the running of the Food Bank, the relief of poverty and financial hardship, the relief of physical and mental health and the promotion of social inclusion.

When planning the activities for the period the directors have considered the Charity Commission's guidance on public benefit. 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.

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

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

During the period the charity received income totalling £185,676 (2024: £196,888) and incurred general expenditure of £222,039 (2024: £206,374).

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 six month's expenditure, deemed to be £80,000. The Directors and 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.

As at 31 March 2025 the total reserves were £217,479 (2024: £252,337) with £19,387 (2024: £625) in a restricted fund and £198,092 (2024: £251,712) unrestricted. Free reserves were £185,842 (2024: £240,672)

Structure, governance and management

a. Constitution

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity became a company limited by guarantee on 31st August 2014. It does not have share capital.

The charitable company was registered with the Charity Commission on 11th March 2015.

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

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

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

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

All directors must be 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 three years after which they can be re-elected.

In looking for new directors, we follow a "job description", 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.

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
- Pay in accordance with the company's contractual and other legal obligations

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

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

Statement of Trustees' responsibilities

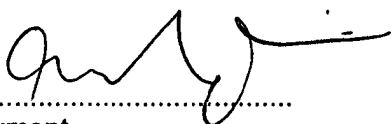
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
A J Rayment

Date:

18/12/2025

BARNABAS COMMUNITY PROJECTS LTD (A company limited by guarantee)

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Independent Examiner's Report to the Trustees of Barnabas Community Projects Ltd ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:



Dated: 18.12.2025

H Pierce

FCA

WR Partners
Belmont House
Shrewsbury
SY2 6LG

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	709	10,415	11,124	859
Charitable activities	4	171,826	-	171,826	193,894
Investments	5	2,726	-	2,726	2,135
Total income		175,261	10,415	185,676	196,888
Expenditure on:					
Raising funds		2,041	-	2,041	-
Charitable activities	6	122,348	97,650	219,998	206,374
Total expenditure		124,389	97,650	222,039	206,374
Net income/(expenditure)		50,872	(87,235)	(36,363)	(9,486)
Transfers between funds	15	(105,997)	105,997	-	-
Net movement in funds		(55,125)	18,762	(36,363)	(9,486)
Reconciliation of funds:					
Total funds brought forward		251,712	625	252,337	261,823
Net movement in funds		(55,125)	18,762	(36,363)	(9,486)
Total funds carried forward		196,587	19,387	215,974	252,337

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 11 to 23 form part of these financial statements.

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)
REGISTERED NUMBER: 09197084

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	9,240	11,040
		<u>9,240</u>	<u>11,040</u>
Current assets			
Stocks	12	-	2,041
Debtors	13	8,399	9,470
Cash at bank and in hand		202,874	232,266
		<u>211,273</u>	<u>243,777</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(4,539)	(2,480)
		<u>206,734</u>	<u>241,297</u>
Net current assets			
		<u>215,974</u>	<u>252,337</u>
Total assets less current liabilities			
		<u>215,974</u>	<u>252,337</u>
Total net assets		<u>215,974</u>	<u>252,337</u>

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)
REGISTERED NUMBER: 09197084

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Charity funds			
Restricted funds	15	19,387	625
Unrestricted funds	15	196,587	251,712
Total funds		215,974	252,337

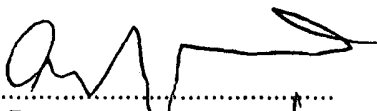
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
A J Rayment 18/12/2025

Date:

The notes on pages 11 to 23 form part of these financial statements.

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Barnabas Community Projects Ltd The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

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

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Taxation

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	25%
Fixtures and fittings	-	20%
Computer equipment	-	25%

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

BARNABAS COMMUNITY PROJECTS LTD (A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

BARNABAS COMMUNITY PROJECTS LTD (A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.10 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Legacies	-	10,415	10,415	-
Events for volunteers & staff	709	-	709	859
	<u>709</u>	<u>10,415</u>	<u>11,124</u>	<u>859</u>
<i>Total 2024</i>	<u>859</u>	<u>-</u>	<u>859</u>	

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from charitable activities	171,826	171,826	193,894
	<u>171,826</u>	<u>171,826</u>	<u>193,894</u>
<i>Total 2024</i>	<u>193,894</u>	<u>193,894</u>	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Deposit account interest	2,726	2,726	2,135
	<u>2,726</u>	<u>2,726</u>	<u>2,135</u>
<i>Total 2024</i>	<u>2,135</u>	<u>2,135</u>	

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Direct costs	122,348	97,650	219,998	206,374
<i>Total 2024</i>	<u>124,885</u>	<u>81,489</u>	<u>206,374</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Direct costs	204,017	15,981	219,998	206,374
<i>Total 2024</i>	<u>178,089</u>	<u>28,285</u>	<u>206,374</u>	

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,954 (2024 - £1,861).

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Staff costs

	2025 £	2024 £
Wages and salaries	75,767	70,977
Social security costs	5,585	5,275
Contribution to defined contribution pension schemes	4,066	3,931
	85,418	80,183

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
Administration staff	4	4

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration paid to key Management personnel during the year amounted to £49,142 (2024: £45,845)

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2024	11,795	2,660	874	15,329
At 31 March 2025	11,795	2,660	874	15,329
Depreciation				
At 1 April 2024	2,457	958	-	3,415
Charge for the year	2,334	340	-	2,674
At 31 March 2025	4,791	1,298	-	6,089
Net book value				
At 31 March 2025	7,004	1,362	874	9,240
At 31 March 2024	9,338	1,702	874	11,914

12. Stocks

	2025 £	2024 £
Raw materials and consumables	-	2,041

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	-	162
Other debtors	7,462	8,408
Prepayments and accrued income	937	900
	8,399	9,470

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,041	1,133
Other taxation and social security	1,578	-
Pension	414	-
Accruals and deferred income	1,506	1,347
	4,539	2,480

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Shrewsbury Town Council Grant	1,000	-	(984)	-	16
Fresh Food Campaign	2,807	-	(1,878)	-	929
Meole Brace - Home Starter Fund	560	-	-	-	560
Breathe	713	-	(713)	-	-
	<u>5,080</u>	<u>-</u>	<u>(3,575)</u>	<u>-</u>	<u>1,505</u>
General funds					
General Fund	27,587	175,261	(85,657)	(105,997)	11,194
Food bank	43,799	-	-	-	43,799
Food Bank Plus	175,246	-	(35,157)	-	140,089
	<u>246,632</u>	<u>175,261</u>	<u>(120,814)</u>	<u>(105,997)</u>	<u>195,082</u>
Total Unrestricted funds	<u>251,712</u>	<u>175,261</u>	<u>(124,389)</u>	<u>(105,997)</u>	<u>196,587</u>
Restricted funds					
Restricted Funds - all funds	-	-	(40,982)	40,982	-
Allotment	-	10,415	(488)	-	9,927
Foodbank PLUS	-	-	(35,157)	35,157	-
Acts 435	-	-	(20,923)	21,323	400
Fuel Poverty Fund	625	-	(100)	-	525
Christmas Hampers	-	-	-	8,535	8,535
	<u>625</u>	<u>10,415</u>	<u>(97,650)</u>	<u>105,997</u>	<u>19,387</u>
Total of funds	<u>252,337</u>	<u>185,676</u>	<u>(222,039)</u>	<u>-</u>	<u>215,974</u>

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds					
General Fund	(8,101)	148,427	(115,659)	8,000	32,667
Food bank	43,729	70	-	-	43,799
Food Bank Plus	208,742	48,371	(81,867)	-	175,246
	<u>244,370</u>	<u>196,868</u>	<u>(197,526)</u>	<u>8,000</u>	<u>251,712</u>
Restricted funds					
Fuel Poverty Fund	<u>805</u>	<u>20</u>	<u>(200)</u>	<u>-</u>	<u>625</u>
Total of funds	<u>245,175</u>	<u>196,888</u>	<u>(197,726)</u>	<u>8,000</u>	<u>252,337</u>

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	5,080	-	(3,575)	-	1,505
General funds	246,632	175,261	(120,814)	(105,997)	195,082
Restricted funds	625	10,415	(97,650)	105,997	19,387
	<u>252,337</u>	<u>185,676</u>	<u>(222,039)</u>	<u>-</u>	<u>215,974</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	244,370	196,868	(197,526)	8,000	251,712
Restricted funds	805	20	(200)	-	625
	<u>245,175</u>	<u>196,888</u>	<u>(197,726)</u>	<u>8,000</u>	<u>252,337</u>

BARNABAS COMMUNITY PROJECTS LTD
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	9,240	-	9,240
Current assets	191,886	19,387	211,273
Creditors due within one year	(4,539)	-	(4,539)
Total	196,587	19,387	215,974

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	11,040	-	11,040
Current assets	243,152	625	243,777
Creditors due within one year	(2,480)	-	(2,480)
Total	251,712	625	252,337

18. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £414 (2024: £450) were payable to the fund at the balance sheet date and are included in creditors.

Accounts

REGISTERED COMPANY NUMBER: 09197084 (England and Wales)
REGISTERED CHARITY NUMBER: 1160839

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Barnabas Community Projects Ltd

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

**Contents of the Financial Statements
for the year ended 31 March 2024**

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Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

As a Christian Charity we are very privileged to be able to serve our local community in Shrewsbury and surrounding areas. We are delighted and grateful to have over 100 willing volunteers and 4 staff members who manage our work.

This has enabled the charity to operate at high capacity in its core functions: foodbank provisions, money advice service, a bereavement service and a range of life skills courses. The charity has engaged with well over 4,000 vulnerable households. For Christmas 2023 we were able to provide just under 500 hampers. We also work closely with Acts 435, a national charity based in York, and we support over 50 local households each year with goods and services.

The help and support we provide is based on a referral system and we have developed a good working relationship with over 60 local organisations.

Thanks to the generosity and good will of individuals and organisations we have gratefully received groceries and provided food and other essential items to local people. In addition, and thanks to financial donations and fund raising activities, we are able to operate from a strong financial position.

Regretfully, our proposed partnership with "Green Pastures" to set up housing units for vulnerable individuals did not materialise but we are fully engaged with existing initiatives.

In February 2024 we said a fond farewell to our chairman Martin Charlesworth who is focusing on other work. He was instrumental in setting up the food bank in 1998 as part of Barnabas Community Church and was a founder director of Barnabas Community Projects when it was established in 2015. We are very much indebted to him for his commitment, expertise and hard work over a long period of time.

Significant activities

The main activities of the charity are the running of the Food Bank, the relief of poverty and financial hardship, the relief of physical and mental health and the promotion of social inclusion.

When planning the activities for the period the directors have considered the Charity Commission's guidance on public benefit. 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.

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

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2024

FINANCIAL REVIEW

During the period the charity received income totalling £196,888 (2023: £160,829) and incurred general expenditure of £197,726 (2023: £143,852).

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 six month's expenditure, deemed to be £80,000. The Directors and 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.

As at 31 March 2024 the total reserves were £252,337 (2023: £253,175) with £625 (2023: £8,805) in a restricted fund and £251,712 (2023: £244,370) unrestricted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity became a company limited by guarantee on 31st August 2014. It does not have share capital.

The charitable company was registered with the Charity Commission on 11th March 2015.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth	resigned 20.02.24
R Buckle	
T S Cave	resigned 10.09.23
A J Rayment	
D E Matthias	
S J Heys	appointed 18.04.23
C A Jones	appointed 18.04.23
P Extance	appointed 07.11.23

**Report of the Trustees
for the year ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

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

All directors must be 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 three years after which they can be re-elected.

In looking for new directors, we follow a "job description", 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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09197084 (England and Wales)

Registered Charity number

1160839

Registered office

Barnabas Church Centre
Longden Coleham
SHREWSBURY
Shropshire
SY3 7DN

Barnabas Community Projects Ltd

**Report of the Trustees
for the year ended 31 March 2024**

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth	resigned 20.02.24
R Buckle	
T S Cave	resigned 10.09.23
A J Rayment	
D E Matthias	
S J Heys	appointed 18.04.23
C A Jones	appointed 18.04.23
P Exance	appointed 07.11.23

Independent Examiner

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Bankers

Barclays Bank Plc
44-46 Castle Street
Shrewsbury
Shropshire
SY1 2BU

Approved by order of the board of trustees on 10 September 2024 and signed on its behalf by:



A J Rayment - Trustee

**Independent Examiner's Report to the Trustees of
Barnabas Community Projects Ltd**

Independent examiner's report to the trustees of Barnabas Community Projects Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Helen Pierce

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

10 September 2024

Barnabas Community Projects Ltd

**Statement of Financial Activities
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		193,874	20	193,894	160,560
Investment income	2	2,135	-	2,135	269
Other income		859	-	859	-
Total		<u>196,868</u>	<u>20</u>	<u>196,888</u>	<u>160,829</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		192,202	200	192,402	139,837
Other		5,324	-	5,324	4,015
Total		<u>197,526</u>	<u>200</u>	<u>197,726</u>	<u>143,852</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	(658) 8,000	(180) (8,000)	(838) -	16,977 -
Net movement in funds		<u>7,342</u>	<u>(8,180)</u>	<u>(838)</u>	<u>16,977</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		244,370	8,805	253,175	236,198
TOTAL FUNDS CARRIED FORWARD		<u>251,712</u>	<u>625</u>	<u>252,337</u>	<u>253,175</u>

The notes form part of these financial statements

Barnabas Community Projects Ltd

Balance Sheet 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	7	11,040	-	11,040	3,108
CURRENT ASSETS					
Stocks	8	2,041	-	2,041	580
Debtors	9	9,470	-	9,470	8,016
Cash at bank and in hand		231,641	625	232,266	244,605
		<u>243,152</u>	<u>625</u>	<u>243,777</u>	<u>253,201</u>
CREDITORS					
Amounts falling due within one year	10	(2,480)	-	(2,480)	(3,134)
NET CURRENT ASSETS		<u>240,672</u>	<u>625</u>	<u>241,297</u>	<u>250,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>251,712</u>	<u>625</u>	<u>252,337</u>	<u>253,175</u>
NET ASSETS		<u>251,712</u>	<u>625</u>	<u>252,337</u>	<u>253,175</u>
FUNDS	11				
Unrestricted funds				251,712	244,370
Restricted funds				625	8,805
TOTAL FUNDS				<u>252,337</u>	<u>253,175</u>

The charitable company is entitled to exemption from audit under 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 ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

Barnabas Community Projects Ltd

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A J Rayment', written in a cursive style.

A J Rayment - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The charity operates a Foodbank and receives goods via donations from third parties and purchases of fresh food by the charity. These items are distributed to third parties in need without generating an income and therefore it is not considered appropriate to include a value for them in the financial statements. This is a consistent approach year on year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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.

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees 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.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, including trade other receivables and cash and bank balances are initially recognised at transaction price and subsequently carried at amortised cost with an assessment for objective evidence of impairment. Any impairment is recognised in profit and loss.

Financial assets are derecognised when (a) a contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards or control of the ownership of the asset are transferred to another party.

Basic financial liabilities including trade and other creditors are initially recognised at transaction price and subsequently carried at amortised cost. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Barnabas Community Projects Ltd

Notes to the Financial Statements - continued for the year ended 31 March 2024

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	2,135	269
	<u>2,135</u>	<u>269</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	2,457	469
Deficit on disposal of fixed assets	1,006	-
Independent Examiner's fees	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Travel expenses of £123 were paid to a trustee during the year (2023 £Nil).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	4	4
	<u>4</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	143,333	17,227	160,560
Investment income	269	-	269
Total	<u>143,602</u>	<u>17,227</u>	<u>160,829</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	117,777	22,060	139,837
Other	4,015	-	4,015
Total	<u>121,792</u>	<u>22,060</u>	<u>143,852</u>
NET INCOME/(EXPENDITURE)	21,810	(4,833)	16,977
Transfers between funds	205,139	(205,139)	-
Net movement in funds	226,949	(209,972)	16,977
RECONCILIATION OF FUNDS			
Total funds brought forward	17,421	218,777	236,198
TOTAL FUNDS CARRIED FORWARD	<u><u>244,370</u></u>	<u><u>8,805</u></u>	<u><u>253,175</u></u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2023	2,660	2,500	5,160
Additions	-	11,795	11,795
Disposals	-	(2,500)	(2,500)
At 31 March 2024	2,660	11,795	14,455
DEPRECIATION			
At 1 April 2023	958	1,094	2,052
Charge for year	-	2,457	2,457
Eliminated on disposal	-	(1,094)	(1,094)
At 31 March 2024	958	2,457	3,415
NET BOOK VALUE			
At 31 March 2024	1,702	9,338	11,040
At 31 March 2023	1,702	1,406	3,108

8. STOCKS

	2024 £	2023 £
Stocks	2,041	580

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	162	25
Other debtors	8,408	7,991
Prepayments	900	-
	9,470	8,016

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,133	601
Social security and other taxes	-	1,248
Accruals and deferred income	1,347	1,285
	<u>2,480</u>	<u>3,134</u>

11. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	(8,101)	32,768	8,000	32,667
Foodbank	43,729	70	-	43,799
Foodbank Plus	208,742	(33,496)	-	175,246
	<u>244,370</u>	<u>(658)</u>	<u>8,000</u>	<u>251,712</u>
Restricted funds				
Fuel poverty fund	805	(180)	-	625
Van replacement	8,000	-	(8,000)	-
	<u>8,805</u>	<u>(180)</u>	<u>(8,000)</u>	<u>625</u>
TOTAL FUNDS	<u>253,175</u>	<u>(838)</u>	<u>-</u>	<u>252,337</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	148,427	(115,659)	32,768
Foodbank	70	-	70
Foodbank Plus	48,371	(81,867)	(33,496)
	<u>196,868</u>	<u>(197,526)</u>	<u>(658)</u>
Restricted funds			
Fuel poverty fund	20	(200)	(180)
	<u>196,888</u>	<u>(197,726)</u>	<u>(838)</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	17,421	(25,372)	(150)	(8,101)
Foodbank	-	(12,375)	56,104	43,729
Foodbank Plus	-	59,557	149,185	208,742
	<u>17,421</u>	<u>21,810</u>	<u>205,139</u>	<u>244,370</u>
Restricted funds				
Food Bank	2,528	-	(2,528)	-
Food Bank PLUS	202,761	-	(202,761)	-
Crisis	13,488	(13,488)	-	-
Acts 435	-	(150)	150	-
Fuel poverty fund	-	805	-	805
Van replacement	-	8,000	-	8,000
	<u>218,777</u>	<u>(4,833)</u>	<u>(205,139)</u>	<u>8,805</u>
TOTAL FUNDS	<u>236,198</u>	<u>16,977</u>	<u>-</u>	<u>253,175</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,178	(78,550)	(25,372)
Foodbank	10,517	(22,892)	(12,375)
Foodbank Plus	79,907	(20,350)	59,557
	<u>143,602</u>	<u>(121,792)</u>	<u>21,810</u>
Restricted funds			
Crisis	-	(13,488)	(13,488)
Acts 435	8,232	(8,382)	(150)
Fuel poverty fund	995	(190)	805
Van replacement	8,000	-	8,000
	<u>17,227</u>	<u>(22,060)</u>	<u>(4,833)</u>
TOTAL FUNDS	<u>160,829</u>	<u>(143,852)</u>	<u>16,977</u>

Notes to the Financial Statements - continued
for the year ended 31 March 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	17,421	7,396	7,850	32,667
Foodbank	-	(12,305)	56,104	43,799
Foodbank Plus	-	26,061	149,185	175,246
	<u>17,421</u>	<u>21,152</u>	<u>213,139</u>	<u>251,712</u>
Restricted funds				
Food Bank	2,528	-	(2,528)	-
Food Bank PLUS	202,761	-	(202,761)	-
Crisis	13,488	(13,488)	-	-
Acts 435	-	(150)	150	-
Fuel poverty fund	-	625	-	625
Van replacement	-	8,000	(8,000)	-
	<u>218,777</u>	<u>(5,013)</u>	<u>(213,139)</u>	<u>625</u>
TOTAL FUNDS	<u>236,198</u>	<u>16,139</u>	<u>-</u>	<u>252,337</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	201,605	(194,209)	7,396
Foodbank	10,587	(22,892)	(12,305)
Foodbank Plus	128,278	(102,217)	26,061
	<u>340,470</u>	<u>(319,318)</u>	<u>21,152</u>
Restricted funds			
Crisis	-	(13,488)	(13,488)
Acts 435	8,232	(8,382)	(150)
Fuel poverty fund	1,015	(390)	625
Van replacement	8,000	-	8,000
	<u>17,247</u>	<u>(22,260)</u>	<u>(5,013)</u>
TOTAL FUNDS	<u>357,717</u>	<u>(341,578)</u>	<u>16,139</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

13. DESIGNATED FUNDS INCLUDED IN UNRESTRICTED FUNDS

The following amounts are included in the unrestricted account, but have been designated by the Trustees for the designated purposes noted below.

£

360 Foundations	365
Breathe	713
Shrewsbury Town Council Grant	1,000
Fresh Food Campaign	2,807
Meole Brace - Home Starter Fund	560

Barnabas Community Projects Ltd

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	32,086	24,396
Food bank donations	142,861	121,837
Gift aid	15,967	14,327
Grants	2,980	-
	193,894	160,560
 Investment income		
Deposit account interest	2,135	269
 Other income		
Other income	859	-
Total incoming resources	196,888	160,829
 EXPENDITURE		
Charitable activities		
Wages	70,975	45,784
Social security	5,275	4,269
Pensions	3,931	2,379
Insurance	1,890	1,816
Postage and stationery	236	176
Sundries	1,953	155
Training and conferences	1,649	829
Charitable activities	90,958	70,749
Premises and administration	14,793	13,451
	191,660	139,608
 Support costs		
Finance		
Paypal charges	237	229
 Governance costs		
Legal and professional	505	1,289
Carried forward	505	1,289

This page does not form part of the statutory financial statements

Barnabas Community Projects Ltd

**Detailed Statement of Financial Activities
for the year ended 31 March 2024**

	2024	2023
	£	£
Governance costs		
Brought forward	505	1,289
Accountancy	1,861	2,257
Depreciation of motor vehicles	2,457	469
Loss on sale of tangible fixed assets	1,006	-
	5,829	4,015
Total resources expended	197,726	143,852
Net (expenditure)/income	(838)	16,977

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 09197084 (England and Wales)
REGISTERED CHARITY NUMBER: 1160839

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Barnabas Community Projects Ltd

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Barnabas Community Projects Ltd

**Contents of the Financial Statements
for the year ended 31 March 2023**

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Balance Sheet	7 to 8
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Detailed Statement of Financial Activities	18

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities of the charity are the running of the Food Bank, the relief of poverty and financial hardship, the relief of physical and mental health and the promotion of social inclusion.

When planning the activities for the period the directors have considered the Charity Commission's guidance on public benefit. 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.

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year the charity was able to operate without the restrictions and challenges of Covid pandemic regulations. Also, the premises we use were free of seasonal flooding. This enabled the charity to operate at a high capacity in its core functions: foodbank provision for the area, money advice service and a range of life skills courses for clients, run largely by volunteers. The number of active volunteers has increased to 95. This year has been characterised by the economic impacts of the Ukraine-Russia war and other inflationary pressures which have created huge increases in key living costs for economically vulnerable members of the local community. This has led, in turn, to higher demands for our services and a rise in the number of clients being supported. Food donations have not always kept up with demand, but the situation has been carefully managed based on strong financial income and careful planning. The "Acts 435" project remains very active supporting families and individuals in extreme financial crisis. During the year two new part time staff appointments were made to strengthen the employed workforce, support the Project Leader and give support to the volunteer staff. We now have four employees. During the course of the year the directors decided that we do not have the capacity at this time to pursue a potential partnership with the "Green Pastures" charity in setting up housing units for vulnerable client groups. However, this project idea will be kept under review.

FINANCIAL REVIEW

During the period the charity received income totalling £160,829 (2022: £149,171) and incurred general expenditure of £143,852 (2022: £103,467).

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 six month's expenditure. The Directors and 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.

As at 31 March 2023 the total reserves were £253,175 (2022: £236,198) with £8,805 (2022: £218,777) in a restricted fund and £244,370 (2022: £17,421) unrestricted.

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity became a company limited by guarantee on 31st August 2014. It does not have share capital.

The charitable company was registered with the Charity Commission on 11th March 2015.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth

R Buckle

T S Cave

A J Rayment

appointed

D E Matthias

15.06.22

Appointed after the year end:

appointed

S J Heys

18.04.23

appointed

C A Jones

18.04.23

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

According to the Articles of Association, there is no maximum number of directors. The minimum number is three, eight or nine 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 three years after which they can be re-elected.

In looking for new directors, we follow a "job description", 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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09197084 (England and Wales)

Registered Charity number

1160839

Registered office

Barnabas Church Centre
Longden Coleham
SHREWSBURY
Shropshire
SY3 7DN

Barnabas Community Projects Ltd

**Report of the Trustees
for the year ended 31 March 2023**

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth
R Buckle
T S Cave
A J Rayment

appointed
15.06.22

Appointed after the year end:

S J Heys

appointed
18.04.23

C A Jones

appointed
18.04.23

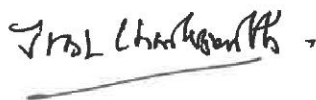
Independent Examiner

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Bankers

Barclays Bank Plc
44-46 Castle Street
Shrewsbury
Shropshire
SY1 2BU

Approved by order of the board of trustees on 15 December 2023 and signed on its behalf by:



J M L Charlesworth - Trustee

**Independent Examiner's Report to the Trustees of
Barnabas Community Projects Ltd**

Independent examiner's report to the trustees of Barnabas Community Projects Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Helen Pierce

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

15 December 2023

Barnabas Community Projects Ltd

**Statement of Financial Activities
for the year ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		143,333	17,227	160,560	149,155
Investment income	2	269	-	269	16
Total		143,602	17,227	160,829	149,171
EXPENDITURE ON					
Charitable activities					
Charitable activities		117,777	22,060	139,837	100,935
Other		4,015	-	4,015	2,532
Total		121,792	22,060	143,852	103,467
NET INCOME/(EXPENDITURE)					
Transfers between funds	11	21,810	(4,833)	16,977	45,704
		205,139	(205,139)	-	-
Net movement in funds		226,949	(209,972)	16,977	45,704
RECONCILIATION OF FUNDS					
Total funds brought forward		17,421	218,777	236,198	190,494
TOTAL FUNDS CARRIED FORWARD		244,370	8,805	253,175	236,198

The notes form part of these financial statements

Barnabas Community Projects Ltd

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	7	3,108	-	3,108	3,577
CURRENT ASSETS					
Stocks	8	580	-	580	810
Debtors	9	8,016	-	8,016	6,606
Cash at bank and in hand		235,800	8,805	244,605	226,481
		<u>244,396</u>	<u>8,805</u>	<u>253,201</u>	<u>233,897</u>
CREDITORS					
Amounts falling due within one year	10	(3,134)	-	(3,134)	(1,276)
NET CURRENT ASSETS		<u>241,262</u>	<u>8,805</u>	<u>250,067</u>	<u>232,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>244,370</u>	<u>8,805</u>	<u>253,175</u>	<u>236,198</u>
NET ASSETS		<u>244,370</u>	<u>8,805</u>	<u>253,175</u>	<u>236,198</u>
FUNDS					
	11				
Unrestricted funds				244,370	17,421
Restricted funds				8,805	218,777
TOTAL FUNDS				<u>253,175</u>	<u>236,198</u>

The charitable company is entitled to exemption from audit under 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 ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

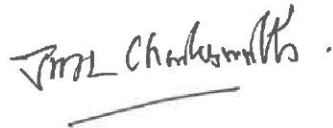
The notes form part of these financial statements

Barnabas Community Projects Ltd

Balance Sheet - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2023 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J M L Charlesworth', with a horizontal line drawn underneath it.

J M L Charlesworth - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The charity operates a Foodbank and receives goods via donations from third parties and purchases of fresh food by the charity. These items are distributed to third parties in need without generating an income and therefore it is not considered appropriate to include a value for them in the financial statements. This is a consistent approach year on year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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.

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees 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.

Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, including trade other receivables and cash and bank balances are initially recognised at transaction price and subsequently carried at amortised cost with an assessment for objective evidence of impairment. Any impairment is recognised in profit and loss.

Financial assets are derecognised when (a) a contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards or control of the ownership of the asset are transferred to another party.

Basic financial liabilities including trade and other creditors are initially recognised at transaction price and subsequently carried at amortised cost. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	269	16
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	469	625
Independent Examiner's fees	1,000	1,000
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	4	2
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	94,407	54,748	149,155
Investment income	-	16	16
Total	94,407	54,764	149,171
EXPENDITURE ON			
Charitable activities			
Charitable activities	91,058	9,877	100,935
Other	2,532	-	2,532
Total	93,590	9,877	103,467
NET INCOME	817	44,887	45,704
RECONCILIATION OF FUNDS			
Total funds brought forward	16,604	173,890	190,494
TOTAL FUNDS CARRIED FORWARD	17,421	218,777	236,198

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2022 and 31 March 2023	2,660	2,500	5,160
DEPRECIATION			
At 1 April 2022	958	625	1,583
Charge for year	-	469	469
At 31 March 2023	958	1,094	2,052
NET BOOK VALUE			
At 31 March 2023	1,702	1,406	3,108
At 31 March 2022	1,702	1,875	3,577

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

8. STOCKS

	2023	2022
	£	£
Stocks	580	810
	<u>580</u>	<u>810</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	25	-
Other debtors	7,991	6,606
	<u>7,991</u>	<u>6,606</u>
	<u>8,016</u>	<u>6,606</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	601	-
Social security and other taxes	1,248	-
Accruals and deferred income	1,285	1,276
	<u>1,285</u>	<u>1,276</u>
	<u>3,134</u>	<u>1,276</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement	Transfers	At
	£	in funds	between	31.3.23
		£	funds	£
Unrestricted funds				
General fund	17,421	(25,372)	(150)	(8,101)
Foodbank	-	(12,375)	56,104	43,729
Foodbank Plus	-	59,557	149,185	208,742
	<u>17,421</u>	<u>21,810</u>	<u>205,139</u>	<u>244,370</u>
Restricted funds				
Food Bank	2,528	-	(2,528)	-
Food Bank PLUS	202,761	-	(202,761)	-
Crisis	13,488	(13,488)	-	-
Acts 435	-	(150)	150	-
Fuel poverty fund	-	805	-	805
Van replacement	-	8,000	-	8,000
	<u>218,777</u>	<u>(4,833)</u>	<u>(205,139)</u>	<u>8,805</u>
TOTAL FUNDS	<u>236,198</u>	<u>16,977</u>	<u>-</u>	<u>253,175</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,178	(78,550)	(25,372)
Foodbank	10,517	(22,892)	(12,375)
Foodbank Plus	79,907	(20,350)	59,557
	<u>143,602</u>	<u>(121,792)</u>	<u>21,810</u>
Restricted funds			
Crisis	-	(13,488)	(13,488)
Acts 435	8,232	(8,382)	(150)
Fuel poverty fund	995	(190)	805
Van replacement	8,000	-	8,000
	<u>17,227</u>	<u>(22,060)</u>	<u>(4,833)</u>
TOTAL FUNDS	<u>160,829</u>	<u>(143,852)</u>	<u>16,977</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	16,604	817	17,421
Restricted funds			
Food Bank	5,279	(2,751)	2,528
Food Bank PLUS	149,312	53,449	202,761
Crisis	19,299	(5,811)	13,488
	<u>173,890</u>	<u>44,887</u>	<u>218,777</u>
TOTAL FUNDS	<u>190,494</u>	<u>45,704</u>	<u>236,198</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,407	(93,590)	817
Restricted funds			
Food Bank	5,025	(7,776)	(2,751)
Food Bank PLUS	54,978	(1,529)	53,449
Crisis	(5,239)	(572)	(5,811)
	<u>54,764</u>	<u>(9,877)</u>	<u>44,887</u>
TOTAL FUNDS	<u>149,171</u>	<u>(103,467)</u>	<u>45,704</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	16,604	(24,555)	(150)	(8,101)
Foodbank	-	(12,375)	56,104	43,729
Foodbank Plus	-	59,557	149,185	208,742
	<u>16,604</u>	<u>22,627</u>	<u>205,139</u>	<u>244,370</u>
Restricted funds				
Food Bank	5,279	(2,751)	(2,528)	-
Food Bank PLUS	149,312	53,449	(202,761)	-
Crisis	19,299	(19,299)	-	-
Acts 435	-	(150)	150	-
Fuel poverty fund	-	805	-	805
Van replacement	-	8,000	-	8,000
	<u>173,890</u>	<u>40,054</u>	<u>(205,139)</u>	<u>8,805</u>
TOTAL FUNDS	<u>190,494</u>	<u>62,681</u>	<u>-</u>	<u>253,175</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,585	(172,140)	(24,555)
Foodbank	10,517	(22,892)	(12,375)
Foodbank Plus	79,907	(20,350)	59,557
	<u>238,009</u>	<u>(215,382)</u>	<u>22,627</u>
Restricted funds			
Food Bank	5,025	(7,776)	(2,751)
Food Bank PLUS	54,978	(1,529)	53,449
Crisis	(5,239)	(14,060)	(19,299)
Acts 435	8,232	(8,382)	(150)
Fuel poverty fund	995	(190)	805
Van replacement	8,000	-	8,000
	<u>71,991</u>	<u>(31,937)</u>	<u>40,054</u>
TOTAL FUNDS	<u>310,000</u>	<u>(247,319)</u>	<u>62,681</u>

Transfers between funds

There have been various transfers between funds during the year. This has been to correct a historical error in which income has been allocated to the incorrect fund.

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2023**

13. DESIGNATED FUNDS INCLUDED IN UNRESTRICTED FUNDS

The following amounts are included in the unrestricted account, but have been designated by the Trustees for the designated purposes noted below.

£

360 Foundations	772
Breathe	1,049

Barnabas Community Projects Ltd

**Detailed Statement of Financial Activities
for the year ended 31 March 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	24,396	37,448
Food bank donations	121,837	100,690
Gift aid	14,327	11,017
	160,560	149,155
Investment income		
Deposit account interest	269	16
Total incoming resources	160,829	149,171
EXPENDITURE		
Charitable activities		
Wages	45,784	39,736
Social security	4,269	3,742
Pensions	2,379	2,157
Insurance	1,816	1,664
Postage and stationery	176	85
Sundries	155	-
Training and conferences	829	843
Charitable activities	70,749	52,708
Premises and administration	13,451	-
	139,608	100,935
Support costs		
Finance		
Paypal charges	229	-
Governance costs		
Legal and professional	1,289	647
Accountancy	2,257	1,260
Depreciation of motor vehicles	469	625
	4,015	2,532
Total resources expended	143,852	103,467
Net income	16,977	45,704

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 09197084 (England and Wales)
REGISTERED CHARITY NUMBER: 1160839

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2022
for
Barnabas Community Projects Ltd

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Barnabas Community Projects Ltd

**Contents of the Financial Statements
for the year ended 31 March 2022**

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Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities of the charity are the running of the Food Bank, the relief of poverty and financial hardship, the relief of physical and mental health and the promotion of social inclusion.

When planning the activities for the period the directors have considered the Charity Commission's guidance on public benefit. 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.

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Having got through the very complex issues arising from both the Covid pandemic and the flooding of our premises, the charity managed to re-establish most normal working practices during this past year. The core activities of the charity remain the foodbank, the money advice service and the life skills groups. All have been brought back to full functioning after the disruption of the pandemic. Volunteer teams remain strong and financial resources have proved resilient and sufficient to meet the needs of the charity. Work has been done to introduce a new digital system to manage the food bank. This has gone well. Demand for our services remained high during the year largely as a result of the economic and social implications of the pandemic. Other projects should be mentioned. In particular the charity has been able to provide significant financial support to families and individuals in severe financial crisis through the "Acts 435" project. Also the trustee/directors have been considering the possibility of establishing a housing project for vulnerable clients with housing needs. A potential partnership with the "Green Pastures" charity has been identified and a feasibility project is underway.

FINANCIAL REVIEW

During the period the charity received income totalling £149,171 (2021: £190,841) and incurred general expenditure of £103,467 (2021: £81,993).

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 and 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.

As at 31 March 2022 the total reserves were £236,198 (2021: £190,494) with £218,777 (2021: £173,890) in a restricted fund and £17,421 (2021: £16,604) unrestricted.

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity became a company limited by guarantee on 31st August 2014. It does not have share capital.

The charitable company was registered with the Charity Commission on 11th March 2015.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth	
R Buckle	
P H Haydock	resigned 24.11.21
K Williams	resigned 31.07.21
T S Cave	appointed 23.09.21
A J Rayment	appointed 23.09.21
Appointed after the year end	
D E Matthias	appointed 15.06.22

Organisational structure

According to the Articles of Association, there is no maximum number of directors. The minimum number is three, eight or nine 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 no benefit in this way".

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

In looking for new directors, we follow a "job description", 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.

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.

Barnabas Community Projects Ltd

**Report of the Trustees
for the year ended 31 March 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09197084 (England and Wales)

Registered Charity number

1160839

Registered office

Barnabas Church Centre

Longden Coleham

SHREWSBURY

Shropshire

SY3 7DN

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth

R Buckle

P H Haydock

resigned 24.11.21

K Williams

resigned 31.07.21

T S Cave

appointed 23.09.21

A J Rayment

appointed 23.09.21

Appointed after the year end

D E Matthias

appointed 15.06.22

Independent Examiner

Caerwyn Jones

Chartered Accountants

Emstrey House

Shrewsbury Business Park

Shrewsbury

Shropshire

SY2 6LG

Bankers

Barclays Bank Plc

44-46 Castle Street

Shrewsbury

Shropshire

SY1 2BU

Approved by order of the board of trustees on 20 September 2022 and signed on its behalf by:

**Report of the Trustees
for the year ended 31 March 2022**

J M L Charlesworth - Trustee

J M L Charlesworth

A long, slightly curved horizontal line drawn in ink, likely a signature or a decorative flourish.

**Independent Examiner's Report to the Trustees of
Barnabas Community Projects Ltd**

Independent examiner's report to the trustees of Barnabas Community Projects Ltd ('the Company')

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

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Helen Pierce
FCA
Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

20 September 2022

Barnabas Community Projects Ltd

**Statement of Financial Activities
for the year ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		94,407	54,748	149,155	190,789
Investment income	2	-	16	16	52
Total		<u>94,407</u>	<u>54,764</u>	<u>149,171</u>	<u>190,841</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		91,058	9,877	100,935	80,078
Other		2,532	-	2,532	1,915
Total		<u>93,590</u>	<u>9,877</u>	<u>103,467</u>	<u>81,993</u>
NET INCOME		<u>817</u>	<u>44,887</u>	<u>45,704</u>	<u>108,848</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		16,604	173,890	190,494	81,646
TOTAL FUNDS CARRIED FORWARD		<u><u>17,421</u></u>	<u><u>218,777</u></u>	<u><u>236,198</u></u>	<u><u>190,494</u></u>

The notes form part of these financial statements

Barnabas Community Projects Ltd

**Balance Sheet
31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	3,577	-	3,577	4,202
CURRENT ASSETS					
Stocks	8	-	810	810	-
Debtors	9	6,606	-	6,606	6,187
Cash at bank and in hand		8,514	217,967	226,481	181,365
		<u>15,120</u>	<u>218,777</u>	<u>233,897</u>	<u>187,552</u>
CREDITORS					
Amounts falling due within one year	10	(1,276)	-	(1,276)	(1,260)
NET CURRENT ASSETS		<u>13,844</u>	<u>218,777</u>	<u>232,621</u>	<u>186,292</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,421</u>	<u>218,777</u>	<u>236,198</u>	<u>190,494</u>
NET ASSETS		<u>17,421</u>	<u>218,777</u>	<u>236,198</u>	<u>190,494</u>
FUNDS	11				
Unrestricted funds				17,421	16,604
Restricted funds				218,777	173,890
TOTAL FUNDS				<u>236,198</u>	<u>190,494</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

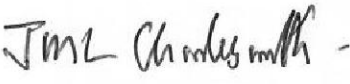
The notes form part of these financial statements

Barnabas Community Projects Ltd

Balance Sheet - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2022 and were signed on its behalf by:



J M L Charlesworth - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 March 2022**

Basis of preparing the financial statements

Income

Expenditure

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The charity operates a Foodbank and receives goods via donations from third parties and purchases of fresh food by the charity. These items are distributed to third parties in need without generating an income and therefore it is not considered appropriate to include a value for them in the financial statements. This is a consistent approach year on year.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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.

Barnabas Community Projects Ltd

Notes to the Financial Statements - continued for the year ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees 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. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	16	52

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	625	-
Independent Examiner's fees	<u>1,000</u>	<u>1,000</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following amounts were paid to the directors/trustees.

		2022	2021
		£	£
K Williams	Salary To 31.07.21	<u>11,986</u>	<u>28,120</u>
Resigned as director 31.07.21			

The charity sought approval from the Charity Commission to pay a remuneration to the trustee/director.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
	2	2
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53,015	137,774	190,789
Investment income	-	52	52
Total	53,015	137,826	190,841
 EXPENDITURE ON			
Charitable activities			
Charitable activities	60,932	19,146	80,078
Other	1,915	-	1,915
Total	62,847	19,146	81,993
 NET INCOME/(EXPENDITURE)	(9,832)	118,680	108,848
 Transfers between funds	1,417	(1,417)	-
 Net movement in funds	(8,415)	117,263	108,848
 RECONCILIATION OF FUNDS			
 Total funds brought forward	25,019	56,627	81,646
 TOTAL FUNDS CARRIED FORWARD	16,604	173,890	190,494

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>2,660</u>	<u>2,500</u>	<u>5,160</u>
DEPRECIATION			
At 1 April 2021	958	-	958
Charge for year	<u>-</u>	<u>625</u>	<u>625</u>
At 31 March 2022	<u>958</u>	<u>625</u>	<u>1,583</u>
NET BOOK VALUE			
At 31 March 2022	<u>1,702</u>	<u>1,875</u>	<u>3,577</u>
At 31 March 2021	<u>1,702</u>	<u>2,500</u>	<u>4,202</u>

8. STOCKS

	2022 £	2021 £
Stocks	<u>810</u>	<u>-</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>6,606</u>	<u>6,187</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	<u>1,276</u>	<u>1,260</u>

11. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	16,604	817	17,421
Restricted funds			
Food Bank	5,279	(2,751)	2,528
Food Bank PLUS	149,312	53,449	202,761
Crisis	<u>19,299</u>	<u>(5,811)</u>	<u>13,488</u>
	<u>173,890</u>	<u>44,887</u>	<u>218,777</u>
TOTAL FUNDS	<u><u>190,494</u></u>	<u><u>45,704</u></u>	<u><u>236,198</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	94,407	(93,590)	817
Restricted funds			
Food Bank	5,025	(7,776)	(2,751)
Food Bank PLUS	54,978	(1,529)	53,449
Crisis	<u>(5,239)</u>	<u>(572)</u>	<u>(5,811)</u>
	<u>54,764</u>	<u>(9,877)</u>	<u>44,887</u>
TOTAL FUNDS	<u><u>149,171</u></u>	<u><u>(103,467)</u></u>	<u><u>45,704</u></u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	25,019	(9,832)	1,417	16,604
Restricted funds				
Food Bank	3,830	1,449	-	5,279
Food Bank PLUS	44,789	117,523	(13,000)	149,312
Eclipse	1,372	45	(1,417)	-
Crisis	6,636	(337)	13,000	19,299
	<u>56,627</u>	<u>118,680</u>	<u>(1,417)</u>	<u>173,890</u>
TOTAL FUNDS	<u>81,646</u>	<u>108,848</u>	<u>-</u>	<u>190,494</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,015	(62,847)	(9,832)
Restricted funds			
Food Bank	11,439	(9,990)	1,449
Food Bank PLUS	126,035	(8,512)	117,523
Eclipse	300	(255)	45
Crisis	52	(389)	(337)
	<u>137,826</u>	<u>(19,146)</u>	<u>118,680</u>
TOTAL FUNDS	<u>190,841</u>	<u>(81,993)</u>	<u>108,848</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	25,019	(9,015)	1,417	17,421
Restricted funds				
Food Bank	3,830	(1,302)	-	2,528
Food Bank PLUS	44,789	170,972	(13,000)	202,761
Eclipse	1,372	45	(1,417)	-
Crisis	6,636	(6,148)	13,000	13,488
	<u>56,627</u>	<u>163,567</u>	<u>(1,417)</u>	<u>218,777</u>
TOTAL FUNDS	<u>81,646</u>	<u>154,552</u>	<u>-</u>	<u>236,198</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,422	(156,437)	(9,015)
Restricted funds			
Food Bank	16,464	(17,766)	(1,302)
Food Bank PLUS	181,013	(10,041)	170,972
Eclipse	300	(255)	45
Crisis	(5,187)	(961)	(6,148)
	<u>192,590</u>	<u>(29,023)</u>	<u>163,567</u>
TOTAL FUNDS	<u>340,012</u>	<u>(185,460)</u>	<u>154,552</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2022**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

13. DESIGNATED FUNDS INCLUDED IN UNRESTRICTED FUNDS

The following amounts are included in the unrestricted account, but have been designated by the Trustees for the designated purposes noted below.

	£
Foundations	880
ACTS 435	42
Eclipse	1,416

Barnabas Community Projects Ltd

**Detailed Statement of Financial Activities
for the year ended 31 March 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	37,448	41,612
Food bank donations	100,690	137,614
Gift aid	11,017	11,563
	149,155	190,789
Investment income		
Deposit account interest	16	52
Total incoming resources	149,171	190,841
 EXPENDITURE		
Charitable activities		
Wages	39,736	31,345
Social security	3,742	2,691
Pensions	2,157	1,697
Insurance	1,664	1,306
Postage and stationery	85	236
Sundries	-	1,453
Training and conferences	843	135
Charitable activities	52,708	41,215
	100,935	80,078
Support costs		
Governance costs		
Legal and professional	647	319
Accountancy	1,260	1,596
Depreciation of motor vehicles	625	-
	2,532	1,915
Total resources expended	103,467	81,993
Net income	45,704	108,848

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
Barnabas Community Projects Ltd**

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

**Contents of the Financial Statements
for the year ended 31 March 2021**

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Detailed Statement of Financial Activities	16

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Significant activities

The main activities of the charity are the running of the Food Bank, the relief of poverty and financial hardship, the relief of physical and mental health and the promotion of social inclusion.

When planning the activities for the period the directors have considered the Charity Commission's guidance on public benefit. 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.

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

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year Barnabas Community Projects was significantly affected by two separate events. Firstly, in February 2020 the Barnabas Centre - the site of our operations - was flooded by the River Severn. This led to many months of severe dislocation. This was followed by the Covid-19 lockdowns and restrictions which also had a big operational impact over many months. However, the financial impact turned out to be positive rather than negative. These two events led to a surge of financial giving from many sectors of the community and has therefore increased our financial reserves significantly. This surge has now ended but the end of year financial position was healthy.

FINANCIAL REVIEW

During the period the charity received income totalling £190,841 (2020: £107,541) and incurred general expenditure of £81,993 (2020: £86,809).

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 and 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.

As at 31 March 2021 the total reserves were £190,494 (2020: £81,646) with £173,890 (2020: £56,627) in a restricted fund and £16,604 (2020: £25,019) unrestricted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Barnabas Community Projects Ltd

Report of the Trustees for the year ended 31 March 2021

The charity became a company limited by guarantee on 31st August 2014. It does not have share capital.

The charitable company was registered with the Charity Commission on 11th March 2015.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth	
R Buckle	
P H Haydock	resigned 24.11.21
K Williams	resigned 31.07.21
Appointed after the year end	
T S Cave	appointed 23.09.21
A J Rayment	appointed 23.09.21

Organisational structure

According to the Articles of Association, there is no maximum number of directors. The minimum number is three, eight or nine 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 no benefit in this way".

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

In looking for new directors, we follow a "job description", 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.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
09197084 (England and Wales)

Registered Charity number
1160839

Barnabas Community Projects Ltd

**Report of the Trustees
for the year ended 31 March 2021**

Registered office

Barnabas Church Centre
Longden Coleham
SHREWSBURY
Shropshire
SY3 7DN

Trustees

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J M L Charlesworth	
R Buckle	
P H Haydock	resigned 24.11.21
K Williams	resigned 31.07.21
Appointed after the year end	
T S Cave	appointed 23.09.21
A J Rayment	appointed 23.09.21

Independent Examiner

Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Bankers

Barclays Bank Plc
44-46 Castle Street
Shrewsbury
Shropshire
SY1 2BU

Approved by order of the board of trustees on 16-12-2021 and signed on its behalf by:



.....
J M L Charlesworth - Trustee

**Independent Examiner's Report to the Trustees of
Barnabas Community Projects Ltd**

Independent examiner's report to the trustees of Barnabas Community Projects Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

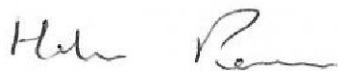
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Helen Pierce
FCA
Caerwyn Jones
Chartered Accountants
Emstrey House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Date: 16.12.21.....

Barnabas Community Projects Ltd

**Statement of Financial Activities
for the year ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		53,015	137,774	190,789	103,961
Investment income	2	-	52	52	-
Other income		-	-	-	3,580
Total		53,015	137,826	190,841	107,541
EXPENDITURE ON					
Charitable activities					
Charitable activities		60,932	19,146	80,078	84,871
Other		1,915	-	1,915	1,938
Total		62,847	19,146	81,993	86,809
NET INCOME/(EXPENDITURE)		(9,832)	118,680	108,848	20,732
Transfers between funds	8	1,417	(1,417)	-	-
Net movement in funds		(8,415)	117,263	108,848	20,732
RECONCILIATION OF FUNDS					
Total funds brought forward		25,019	56,627	81,646	60,914
TOTAL FUNDS CARRIED FORWARD		16,604	173,890	190,494	81,646

The notes form part of these financial statements

Barnabas Community Projects Ltd

**Balance Sheet
31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	5	4,202	-	4,202	1,702
CURRENT ASSETS					
Debtors	6	1,188	4,999	6,187	4,476
Cash at bank		12,474	168,891	181,365	76,728
		<u>13,662</u>	<u>173,890</u>	<u>187,552</u>	<u>81,204</u>
CREDITORS					
Amounts falling due within one year	7	(1,260)	-	(1,260)	(1,260)
NET CURRENT ASSETS		<u>12,402</u>	<u>173,890</u>	<u>186,292</u>	<u>79,944</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,604</u>	<u>173,890</u>	<u>190,494</u>	<u>81,646</u>
NET ASSETS		<u><u>16,604</u></u>	<u><u>173,890</u></u>	<u><u>190,494</u></u>	<u><u>81,646</u></u>
FUNDS	8				
Unrestricted funds				16,604	25,019
Restricted funds				<u>173,890</u>	<u>56,627</u>
TOTAL FUNDS				<u><u>190,494</u></u>	<u><u>81,646</u></u>

The charitable company is entitled to exemption from audit under 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 ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The notes form part of these financial statements

Barnabas Community Projects Ltd

Balance Sheet - continued

31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16-12-2021..... and were signed on its behalf by:


.....
J M L Charlesworth - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 31 March 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from corporation tax on its charitable activities.

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.

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the year ended 31 March 2021

1. ACCOUNTING POLICIES - continued

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.

Stocks

The charity operates a Foodbank and receives goods via donations from third parties and purchases of fresh food by the charity. These items are distributed to third parties in need without generating an income and therefore it is not considered appropriate to include a value for them in the financial statements. This is a consistent approach year on year.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees 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. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	52	-
	<u>52</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

During the year the following amounts were paid to the directors/trustees.

		2021	2020
		£	£
K Williams	Salary	28,120	23,703
		<u>28,120</u>	<u>23,703</u>

The charity sought approval from the Charity Commission to pay a remuneration to the trustee/director.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	47,834	56,127	103,961
Other income	<u>3,580</u>	<u>-</u>	<u>3,580</u>
Total	51,414	56,127	107,541
 EXPENDITURE ON			
Charitable activities			
Charitable activities	45,960	38,911	84,871
Other	<u>1,938</u>	<u>-</u>	<u>1,938</u>
Total	47,898	38,911	86,809
 NET INCOME	<u>3,516</u>	<u>17,216</u>	<u>20,732</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	21,503	39,411	60,914
 TOTAL FUNDS CARRIED FORWARD	<u>25,019</u>	<u>56,627</u>	<u>81,646</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 1 April 2020	2,660	-	2,660
Additions	-	2,500	2,500
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	2,660	2,500	5,160
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 April 2020 and 31 March 2021	958	-	958
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2021	1,702	2,500	4,202
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	1,702	-	1,702
	<u> </u>	<u> </u>	<u> </u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	6,187	4,476
	<u> </u>	<u> </u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	1,260	1,260
	<u> </u>	<u> </u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

9. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	25,019	(9,832)	1,417	16,604
Restricted funds				
Food Bank	3,830	1,449	-	5,279
Food Bank PLUS	44,789	117,523	(13,000)	149,312
Eclipse	1,372	45	(1,417)	-
Crisis	6,636	(337)	13,000	19,299
	<u>56,627</u>	<u>118,680</u>	<u>(1,417)</u>	<u>173,890</u>
TOTAL FUNDS	<u>81,646</u>	<u>108,848</u>	<u>-</u>	<u>190,494</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,015	(62,847)	(9,832)
Restricted funds			
Food Bank	11,439	(9,990)	1,449
Food Bank PLUS	126,035	(8,512)	117,523
Eclipse	300	(255)	45
Crisis	52	(389)	(337)
	<u>137,826</u>	<u>(19,146)</u>	<u>118,680</u>
TOTAL FUNDS	<u>190,841</u>	<u>(81,993)</u>	<u>108,848</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	21,503	3,516	25,019
Restricted funds			
Food Bank	3,020	810	3,830
Food Bank PLUS	34,353	10,436	44,789
Eclipse	841	531	1,372
Crisis	1,197	5,439	6,636
	<u>39,411</u>	<u>17,216</u>	<u>56,627</u>
TOTAL FUNDS	<u>60,914</u>	<u>20,732</u>	<u>81,646</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	51,414	(47,898)	3,516
Restricted funds			
Food Bank	2,587	(1,777)	810
Food Bank PLUS	46,340	(35,904)	10,436
Eclipse	700	(169)	531
Crisis	6,500	(1,061)	5,439
	<u>56,127</u>	<u>(38,911)</u>	<u>17,216</u>
TOTAL FUNDS	<u>107,541</u>	<u>(86,809)</u>	<u>20,732</u>

Barnabas Community Projects Ltd

Notes to the Financial Statements - continued for the year ended 31 March 2021

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	21,503	(6,316)	1,417	16,604
Restricted funds				
Food Bank	3,020	2,259	-	5,279
Food Bank PLUS	34,353	127,959	(13,000)	149,312
Eclipse	841	576	(1,417)	-
Crisis	1,197	5,102	13,000	19,299
	<u>39,411</u>	<u>135,896</u>	<u>(1,417)</u>	<u>173,890</u>
TOTAL FUNDS	<u>60,914</u>	<u>129,580</u>	<u>-</u>	<u>190,494</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,429	(110,745)	(6,316)
Restricted funds			
Food Bank	14,026	(11,767)	2,259
Food Bank PLUS	172,375	(44,416)	127,959
Eclipse	1,000	(424)	576
Crisis	6,552	(1,450)	5,102
	<u>193,953</u>	<u>(58,057)</u>	<u>135,896</u>
TOTAL FUNDS	<u>298,382</u>	<u>(168,802)</u>	<u>129,580</u>

Barnabas Community Projects Ltd

**Notes to the Financial Statements - continued
for the year ended 31 March 2021**

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

11. DESIGNATED FUNDS INCLUDED IN UNRESTRICTED FUNDS

The following amounts are included in the unrestricted account, but have been designated by the Trustees for the designated purposes noted below.

	£
Cafe +	1,341
Barney Tots	880
ACTS 435	2,765
Eclipse	1,416

Barnabas Community Projects Ltd

**Detailed Statement of Financial Activities
for the year ended 31 March 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and gifts	41,612	45,578
Food bank donations	137,614	53,907
Gift aid	11,563	4,476
	190,789	103,961
Investment income		
Deposit account interest	52	-
Other income		
Other income	-	3,580
Total incoming resources	190,841	107,541
EXPENDITURE		
Charitable activities		
Wages	31,345	26,177
Social security	2,691	1,895
Pensions	1,697	-
Repairs and renewals	-	1,764
Insurance	1,306	1,256
Postage and stationery	236	1,592
Sundries	1,453	186
Training and conferences	135	422
Charitable activities	41,215	51,579
	80,078	84,871
Support costs		
Governance costs		
Legal and professional	319	242
Accountancy	1,596	1,696
	1,915	1,938
Total resources expended	81,993	86,809
Net income	108,848	20,732

This page does not form part of the statutory financial statements