

**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

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for the year ended 31 March 2021**

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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').

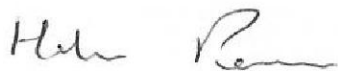
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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		<u>53,015</u>	<u>137,826</u>	<u>190,841</u>	<u>107,541</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		60,932	19,146	80,078	84,871
Other		1,915	-	1,915	1,938
Total		<u>62,847</u>	<u>19,146</u>	<u>81,993</u>	<u>86,809</u>
NET INCOME/(EXPENDITURE)		<u>(9,832)</u>	<u>118,680</u>	<u>108,848</u>	<u>20,732</u>
Transfers between funds	8	<u>1,417</u>	<u>(1,417)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(8,415)</u>	<u>117,263</u>	<u>108,848</u>	<u>20,732</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>25,019</u>	<u>56,627</u>	<u>81,646</u>	<u>60,914</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>16,604</u></u>	<u><u>173,890</u></u>	<u><u>190,494</u></u>	<u><u>81,646</u></u>

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>16,604</u>	<u>173,890</u>	<u>190,494</u>	<u>81,646</u>
FUNDS	8				
Unrestricted funds				16,604	25,019
Restricted funds				<u>173,890</u>	<u>56,627</u>
TOTAL FUNDS				<u>190,494</u>	<u>81,646</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 on16-12-2021..... 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
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2,660	2,500	5,160
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2020 and 31 March 2021	958	-	958
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2021	1,702	2,500	4,202
	<hr/>	<hr/>	<hr/>
At 31 March 2020	1,702	-	1,702
	<hr/>	<hr/>	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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
	<hr/>	<hr/>
	190,789	103,961
Investment income		
Deposit account interest	52	-
Other income		
Other income	-	3,580
	<hr/>	<hr/>
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
	<hr/>	<hr/>
	80,078	84,871
Support costs		
Governance costs		
Legal and professional	319	242
Accountancy	1,596	1,696
	<hr/>	<hr/>
	1,915	1,938
	<hr/>	<hr/>
Total resources expended	81,993	86,809
	<hr/>	<hr/>
Net income	108,848	20,732
	<hr/>	<hr/>

This page does not form part of the statutory financial statements