

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

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for the year ended 31 March 2022**

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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		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.

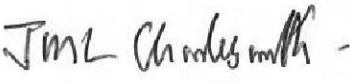
The notes form part of these financial statements

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

Motor vehicles - 25% on reducing balance

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.

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
	<hr/>	<hr/>
	149,155	190,789
Investment income		
Deposit account interest	16	52
	<hr/>	<hr/>
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
	<hr/>	<hr/>
	100,935	80,078
Support costs		
Governance costs		
Legal and professional	647	319
Accountancy	1,260	1,596
Depreciation of motor vehicles	625	-
	<hr/>	<hr/>
	2,532	1,915
	<hr/>	<hr/>
Total resources expended	103,467	81,993
	<hr/>	<hr/>
Net income	45,704	108,848
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This page does not form part of the statutory financial statements