

Charity Number 1174410

Barnabus (Manchester)



BARNABUS

Bringing hope to the homeless and vulnerable



Trustees' Report
and Financial Statements
31st March 2023

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

The trustees present their report and accounts for the year ended 31st March 2023. The accounts comply with the requirements of the Charities Act 2011, Financial Reporting Standard 102 and follow the recommendations in 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).

Reference and Administrative Information

Charity Name	Barnabus (Manchester)
Charity Number	1174410
Charity Trustees	S E Best Chairman T A R Elston J Bliss J R Price (retired 26 th May 2023) M Lacey S Lavelle
Chief Executive Officer	Yvonne Hope
Registered Office and Principal Address	The Beacon 45 Bloom Street Manchester M1 3LY
Bankers	HSBC Bank plc 2 - 4 St Ann's Square Manchester M2 7HD
Independent Examiner	Eric Southwick BA(Hons) FCA FCIE DChA Eric Southwick & Co Charity Accountants 51 The Avenue Seaham Co Durham SR7 8NS
Solicitors	Anthony Collins Solicitors 134 Edmund Street Birmingham B3 2ES

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Structure and Organisation

Organisation

The organisation is a Charitable Incorporated Organisation registered as a charity on 29th August 2017. The charity was managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities. The day-to-day operations of the charity were delegated to the Chief Executive Officer who was supported by the other members of staff and volunteers.

Trustee Appointments

The trustees were appointed by existing trustees at specially convened meetings. In selecting persons to be appointed as trustees, the existing trustees took into account the benefits of appointing a person who through residence, occupation, employment or otherwise had special knowledge of the area of benefit or who was otherwise able by virtue of his or her personal or professional qualifications to make a contribution to the pursuit of the objects or the management of the charity.

Risk Management

The Trustees were aware of the recommendations to examine the major strategic, business and operational risks which the Trust faces. Procedures were in place for the following: business interruption, public liability, key person absence, market assessment and safety.

Objectives and Activities

- To promote the preservation and protection of the good health of homeless persons.
- To relieve the poverty of homeless persons, in particular, by the provision of food, clothing and temporary shelter.
- To advance the Christian religion

Public Benefit

The Trustees confirm that they have had due regard to the Charity Commission guidance on public benefit. The Trustees believe that this report demonstrates the extent of the charity's benefit to the public.

Financial Review

At 31st March 2023 the charity had funds totalling £868,740 (2022: £824,283) of which £623,743 (2022: £782,288) were unrestricted funds. £784,766 (2022: £870,502) had been raised during the year and £740,309 (2022: £732,987) has been expended as detailed in the notes to the accounts.

Reserves Policy

The Trustees sought to maintain adequate reserves to enable us to continue to function for at least 3 months. The trustees review the level of the reserves at regular trustees' meetings.

Principal Funding Source

The principal funding sources were from grants and donations.

Investment Policy

The Trustees considered that there were no funds available for long term investment.

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A word from our Chair – Steve Best

As I sit down to write these comments my over-riding emotion is one of gratitude to our wonderful staff. Whenever I visit The Beacon or the offices I'm amazed by their passion and genuine commitment to helping some of Manchester's most vulnerable people. And there's plenty of drive and inspiration from a wonderful CEO, Yvonne.



Steve (in Blue) supporting our runners in the Manchester 10k

I want to say thank you to the other trustees, who have been supportive of everything we are doing at Barnabus, and so helpful to me in my first year as Chair. Together we have a mix of experiences and wisdom, which is so important when the professional staff team need guidance.

Barnabus is so much more than staff and trustees though. I first became excited about working with Barnabus when I started to volunteer almost 15 years ago. We couldn't achieve anything without our fantastic army of volunteers! We are grateful to the many individuals who volunteer in all sorts of ways, and also to the businesses who come in to help us from time to time.

So where are we going in the next 12 months? We have developed our thinking about how to fill in the gaps in provision for people who are homeless in Manchester. The current shortage of suitable housing was most pressing; how could we improve this situation? We have appointed a charity and housing expert as our Specialist Housing Advisor to the Board to guide us in these moves, and we are about to lease two properties where we can house and support people out of homelessness. This will progress at a steady pace, with acceleration when we feel ready. We believe we can help people make lasting changes to their lives.

So please pray for these developments amongst all our ongoing work in this city.

Steve Best
Chair of Trustees

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Chief Executive Officer's Report



Dear Friends,

Reflecting on the past year, all I can do is thank the Lord for his provision, our incredible team of staff and volunteers for their continuing commitment, our Trustees for their generosity and wisdom, our partners in the Manchester Homeless Partnership for great team work and of course, our supporters for making all of this vital work possible.

There's just so much good news to talk about, I could fill the page ten times over! We were hoping to get our housing project off the ground but as always, the Lord went before us and showed that we had a lot of work to do. Thankfully as I write, we are about to house our very first tenants! And we were thrilled to be able to replace our ageing van, which is busier than ever collecting donations and helping people to move into their homes.

Starting a Recovery Group in the Beacon is a long awaited goal; our new Engagement Worker Michelle has a background in Recovery and was eager to encourage those thinking about change. And our wonderful Partner Volunteers showed that hope is really possible; that through learning new skills, they could also progress with managing their recovery and finding a sustainable home to live in.

That's been the theme for Barnabus all year: hope in the face of what looks like insurmountable difficulties. We know that the people we support have the skills, knowledge and resilience to overcome the trauma of homelessness and as we move forward, we keep our eyes on Jesus and the hope that he gives us when we follow him in faith.

Every blessing,

Yvonne Hope

CEO

Barnabus (Manchester)

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Why our volunteers are what powers Barnabus



Martha is responsible for ensuring that the Beacon has all the resources it needs to operate, and most importantly, trained volunteers.

Martha wanted to share this wonderful story:

One of my standout moments this year has been working with a new volunteer, Liz. When I first interviewed her for the volunteering role she told me that she had applied specifically to Barnabus because she worked for a company where one of her customers was a former guest of Barnabus. He had told her how Barnabus had helped him from the street and she was moved by the story and by how far he had progressed.

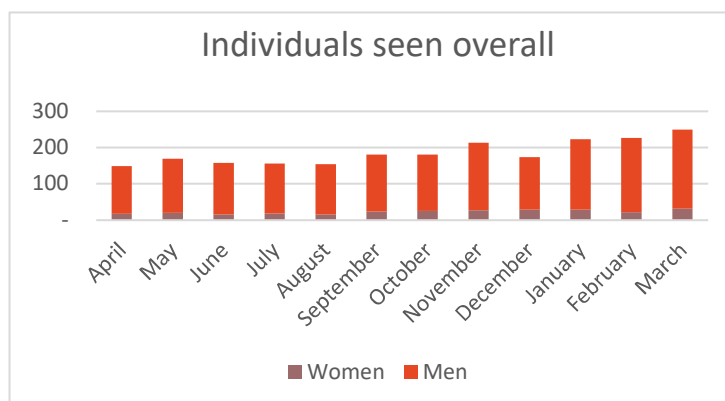
Since starting, Liz has progressed her skills to become a triage volunteer. She is well known to our guests for her caring and warm welcome. Her enthusiasm has spread to her family and friends, with Liz's children doing a fundraiser for Barnabus and then her friends and family overwhelming us with their support for Liz's Christmas Fundraiser. It has been so inspiring to see how the work Barnabus did with one person has not only had such a positive impact on him, but has also led to us being blessed with such good support years down the line.

Our volunteers have given over 2,800 hours this year helping to welcome the 865 people who visited our Beacon Support Centre, making breakfasts, giving out clothing, and most importantly being a friendly face and a listening ear to our guests. Some of our volunteers do outreach in the city centre and in some of the supported housing projects around the city, they have met 277 people over the year.

Over this year 491 new people have found their way to us. Most of these have been directed to us from either other people who are experiencing homelessness, the council or other organisations in the city. Some people find their way to us after a Google search.



Jess has been volunteering with us for over two years



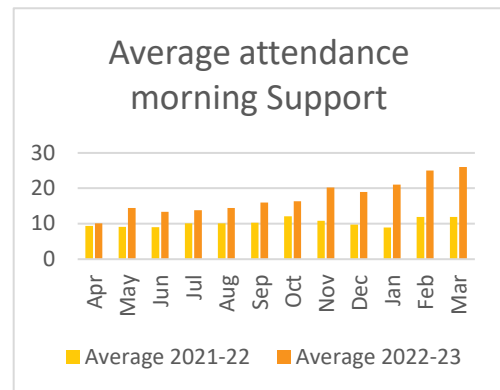
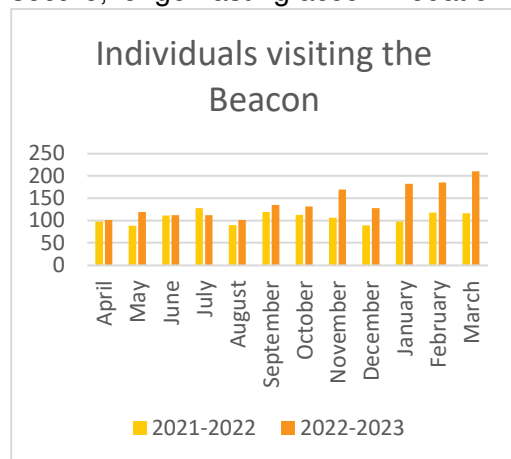
As you can see from the chart the overall numbers we are seeing each month have risen over the year from 150 to 250 individuals.

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How the Beacon helps people to move off the streets

Our main aim is to ensure people coming into the Centre are placed into accommodation if they are ready, or to work towards making the changes needed to move into accommodation. The Beacon team helps to secure benefits, invites people to activities that help with self-esteem and well-being, helps to get people registered with a GP, encourages everyone using the Centre to see our health partners and refers people to our case workers to continue the longer-term work needed to help guests into more secure, longer lasting accommodation.



We have nurses, physiotherapists and opticians, as well as mental health specialists and drug and alcohol workers who visit the Centre regularly. But, the most important thing is building trust with those that feel they are not heard and not taken seriously which often leads to a belief that nothing will change for them no matter what they do.

As can be seen in the charts the numbers of people coming to us for help has increased rapidly over the last half of this financial year. The numbers visiting the morning support sessions have doubled from between 8-12 per session to 25 plus.

Casey's Story

At the beginning of November 2022, Casey came to the Beacon after becoming street homeless. He had been released from prison a couple of weeks before and had to leave his home town after receiving death threats from former friends. Casey had problems with alcohol and was drinking more since being on the streets as well as using crack cocaine. He didn't have a local connection to Manchester, so the local authority wouldn't accommodate him.

After taking the time to chat to Casey, our case worker discovered the reason he had had to leave his home town and got him an assessment with the council. They decided to house him as there was enough evidence to show the risk he was in if he went home. The first accommodation project wasn't right for him; this was a high support needs project and Casey was a low risk individual. Our case worker took the case to a Multi-Disciplinary Team case study at the council to challenge the decision and help move Casey into a low support needs project, where he is doing so much better.

He is linking into mental health services, has all his benefits up to date, he volunteers at the Beacon and attends the Recovery Group. Casey is also attending another self-help group on a Thursday. He has been in his accommodation since December 2022 and is now ready to move into his own tenancy. We are looking at attaching him to Barnabus' resettlement scheme to give him that extra support he will need to start to live independently. He has reduced his drinking, doesn't use any street drugs and is now seeing his children on regular visits. There is more work to do with Casey to get him ready for work; he has attended a job interview and has been offered a job when he moves into his own place.

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Amy Godden – Beacon Manager

A notable moment for me this year was during March when we had an individual come to the Beacon who was working and had been sofa surfing for a while but had run out of friends to stay with. He had never slept rough before and was worried for his safety. He had spent a couple of nights staying on night buses. We tried to refer him to emergency accommodation but there were no vacancies. We linked him up with the council outreach team who saw him on the streets and put him into temporary accommodation. His determination was inspiring; through his homelessness he continued to work and was focused on improving his situation. After a few days a bed space came available at a low support needs accommodation and he was accepted. He now had a stable base, with his own self-contained room. He came back to see us two days later. He looked like a new man, was full of energy and optimism and his plan was to find a more stable full time job and hopefully move into a house share.



We are seeing more people who have never been street homeless before so getting people accommodated as quickly as possible is our main priority. At the moment we are seeing the demand for accommodation increase, meaning it takes longer to get someone in accommodation. This is very worrying for people who have never slept rough before so it was great this person didn't have to spend too long on the streets and hopefully will never have to again.

Michelle Sherriff, Engagement worker



I have only been with Barnabus since November 2022 and have learned many new skills since then. I love my job and Barnabus is a great place to work with no two days the same.

I recently started a Recovery Group in the Beacon where we encourage people to talk about the things that they do to help them manage their addictions. This helps all of us to learn new tools to help with their recovery, health issues and well-being.

Part of this was a day trip to the National Football Museum to show how different activities can help with well-being. It was a wonderful way to show that we can relax without using drugs or alcohol, and that being together strengthens people in recovery.

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Victor James, Dwell Co-ordinator



Our Dwell project is led by Victor who supports our clients spiritually. He leads our God Slot worship sessions, offers support and prayer to people as well as doing street outreach. Victor also takes prayer and worship to various accommodation projects in Manchester. Victor writes:

Over the past year, I and the Dwell volunteers have engaged with over 200 people affected by homelessness. We have had some wonderful interactions with some amazing people, but the one that stands out the most is the 1:1 journey I had with Will. He came to us having lost his right-to-remain and was street homeless.

For a while we were able to meet up once a week and I was able to offer him biblical advice, encouragement and comfort through prayer for his emotional needs. During this time, Will was opening up about his broken relationship with his son, pain from his past and his mental health struggles.

Although the weekly appointments did not continue, we spoke most weeks, and through the ups and downs, Will eventually was housed, received his right to remain, and is now rebuilding his relationship with his son. He told me he was grateful for his support and prayers, saying that they helped him through some really dark times.

Working with people over the longer term



Our case workers work with people over the long term, all the way from street homeless to becoming tenancy ready. Steve Rowley, our Recovery Manager, and Eleisha Barrow, our Case Worker, work closely with people to assess their support needs all the way through their journey. They do this through intensive support, encouraging and advising people as well as working in a multi-disciplinary way with partners such as Greater Manchester Mental Health Service, Change Grow Live (drug and alcohol service), Adult Social Care, the Probation service and all the other services which can enable people to progress.

The outcome for people is always to remain in settled accommodation and to engage fully with support services to help them with whatever is stopping their progress. Making the right referral to the right kind of accommodation is absolutely critical, but that ongoing support is what makes the difference for the people we work with. Having spent so much time building relationships with people, it makes sense that we walk with them all the way through their journey off the street, into temporary and then longer term accommodation.

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Over the past year Steve and Eleisha have been working with a growing number of people who have been left in temporary accommodation without support, leaving them at risk of lapsing or returning to the street. Supporting people and advocating for them to move into more suitable accommodation means that we can stop the revolving door of homelessness.

It's the case worker's job to fight for people and to advocate for them; this more intensive model is showing that with the right support, even people other services have given up on can be given a chance to succeed.

Helping people to live independently

Frankie's Story

Frankie has a long history of homelessness, substance misuse, abuse, and has been in and out of accommodation for a long time. She came to our drop-in in a very vulnerable state having been evicted from yet another hostel and had been rough sleeping or staying with men in return for sexual favours. We were determined to get her off the streets and into a safe place.

We submitted a safeguarding referral in hopes that she could get some support in regards to the abuse that she had experienced. Frankie was offered temporary accommodation that day but unfortunately we lost contact with her for a little while. She was once again surrounded by people who were taking advantage of her. Her health was deteriorating as she was trying to resist using drugs where possible and so experiencing a lot of withdrawal symptoms. Her temporary accommodation was outside of central Manchester so she was having problems accessing services.

While visiting another client I bumped into Frankie, she had a big black eye and burst into tears when she saw me. I sat down with her and went through everything that she needed help with and got her reconnected to all of her other support, such as Care Grow Live and her G.P. who wanted to get her back on mental health medication. I also started talking to her housing officer to see if we could get her moved closer to Manchester City Centre and she was moved to a hostel in central Manchester.

Since then Frankie has still had some periods where she has gone off the radar and got into an unhealthy cycle of using again. However, each time I have managed to locate her again, she has been very emotional and grateful that I haven't given up. She has felt so sick of the situation that she has been in that she has wanted to get clean; she made a commitment to stop using street drugs and has engaged with drug services and her G.P. to a point that she is now on Subutex, which makes her far less ill than methadone and much more alert, enabling her to start addressing her other health issues. She now has a self-contained flat in a unit with support on site, where she feels much safer and can work on the next part of her journey.

Frankie still has a way to go to learn how to live her life without street drugs and there may be some slip-ups and relapses, but overall she is putting in the effort to help herself and we have huge hope for her future.



Our resettlement team works tirelessly to help their clients to become self-sufficient settled tenants. There is no time limit on the support offered and the team help the clients through life events that may not have happened if we had a set discharge time. This helps to build extra resilience for events that might otherwise have had the client leaving their accommodation because they thought they couldn't deal with something. Many of our resettlement clients go on to reconnect with family and get jobs.

Catherine Conway, Resettlement Worker, writes:

The main challenge we have faced this year on Resettlement is that we haven't been able to house as many people as we would have liked due to unaffordable rent rises and a lack of good quality accommodation available to us. This meant I spent more time working in depth with the clients we already support, and I have been able to do more creative activities with clients, like art or cooking, which is something I really enjoy about my job.

One of the cases which stands out to me this year was supporting a vulnerable lady with a learning disability who was already housed but needed extra support to maintain her tenancy. I worked in partnership with her social worker on this case, and we worked hard to help her feel supported in her new home. She was reluctant to trust professionals due to her experiences in the past, but I built up a good relationship with her over 6 months and I was hopeful she could be part of her local community. I helped her furnish her home, set up her benefits and bills. She then made the decision to visit her partner for a long holiday, and despite our efforts to encourage her not to abandon her flat she decided to stay away and lost her flat as a result. This was difficult as it was not the outcome I would have liked, but a learning experience for me.

One of my favourite parts of my job is teaching people skills which help them in their day-to-day lives. I have worked with a couple for a year, teaching them money management skills, using budgeting sheets and helping them to make decisions about their spending habits. They are now proud to show me the neat and organised files they keep with letters and receipts and I can see that they have learnt so much about money management and the positive effect it has had on their lives.



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Putting the Fun into Fundraising

With the cost of living crisis reducing people's disposable income and the war in Ukraine being a huge draw of peoples charitable giving, our fundraising team knew that we needed to adopt new fundraising opportunities in order to keep our Beacon' doors open and raise funds for specific needs.

In the spring, it became clear that our old van needed replacing, so we launched a crowdfunding campaign to fundraise for the new van. We were amazed at the response and thanks to generous support; we successfully raised £28,732 to buy our new van, which will future proof our services for years to come.



Also for the first time we applied to be part of the Big Give Christmas matched funding campaign. Our supporters threw themselves into this campaign, raising a phenomenal £34,675 to fund the launch of our exciting New Homes New Futures project.

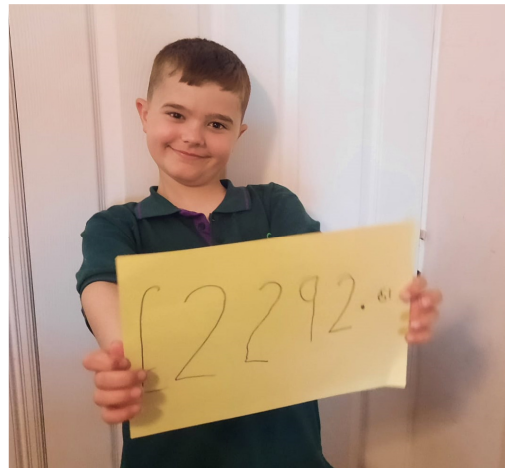
Our amazing supporters took part in Dragon Boat races, dared to Abseil and Ziplide; they've even wallowed in mud for us at Tough Mudder and run in 10k races and Santa Dashes. With the cost of living crisis, we know our fundraisers have found it extra challenging to ask friends and family for sponsorship so we are doubly grateful for the generosity of funds raised and their support.



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We are so thankful to the wide range of support we receive from our supporters. One young lad was so moved to help people on the streets, he convinced his mum and dad to help him put on a Bingo fundraiser at his local football club. He spoke on the night and inspired so many people to donate and raised a whopping £2,292. Modiste, a boutique ladies clothing shop in Bramhall, put on a fashion show. They raised funds through an auction, donations on the night and a percentage of the tickets sold. Adana Construction held a Charity Golf Tournament and raised an incredible £15,000.



One of our aims is to grow support from businesses so that we can raise an awareness of the challenges faced by people rough sleeping in our city and how together; we can help people move off the streets and into a home. We are so thankful to companies who choose to partner with us for a Year of Support and some have been faithful supporters for over 10 years. Over the course of a year teams volunteer with us and take part in our fundraising events. They also support our Easter and Christmas appeals and hold regular clothing and food donations for us to collect. Companies may also donate items they make or donate a percentage of their profits to support us. We are



so thankful to the many companies who stand with us to transform the lives of people experiencing homelessness.



So many individuals, groups, schools, families, churches, universities and businesses support our work resulting in life-changing transformation for our friends on the street and experiencing homelessness. We want to say a very huge THANK YOU to everyone that has helped us; we could not do this work without you. You are amazing!

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Working in Partnership with our City

Neil Cornthwaite, Partnership Manager

This last year has seen us launch the Sustain Project, a befriending project hosted by local churches to help our Resettlement tenants become part of their local communities. After our pilot church did so well with supporting their client, we have rolled out training with 5 other churches and soon we will have 3 churches befriending local tenants to help them settle in.

In July 2022 we were a part of Festival Manchester helping to host a banquet event for people experiencing homelessness across the city. We had over 50 guests attend with a number expressing interest in faith. The Festival event itself gave us the opportunity to speak to church leaders across Manchester about how they can support our work and in particular how they can partner with us on the Sustain project.



Our partner churches continue to support us with volunteers, donations, financial support and through sending guest speakers to our weekly God Slot sessions. Once Covid restrictions were removed entirely it was a real blessing to be able to go to speak at our partner churches after such a long enforced absence.

I undertook a review of the Manchester Homeless Partnership structure and in particular how we can best restructure the Board so that it is more effective and is more joined up with the wider partnership working that is happening across the city. I continue to serve on the Real Change Manchester alternative giving campaign panel, where we make decisions about funding everything from shoes, to training, to rent and deposits for people who are street homeless.

Overall it's been a really positive year and one in which the importance of working in partnership with all the different agencies across the city is growing.

Why our overheads matter

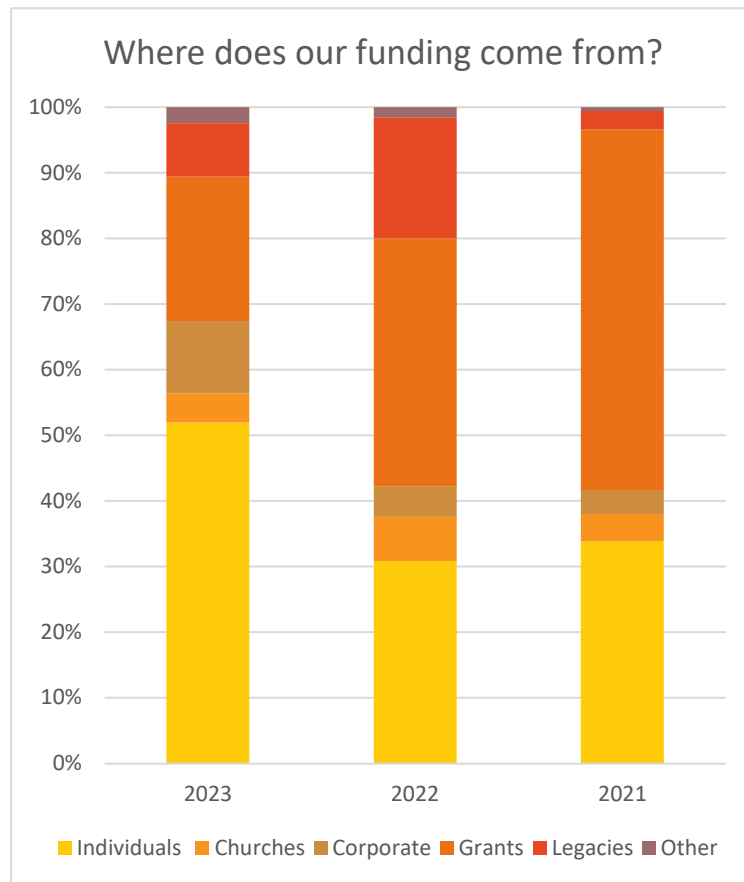
Adam Williams looks after our daily infrastructure and administration; he's the hub holding the charity together through IT, processes and purchases. During the past year he has focused on changing our internal processes once Covid restrictions were finished, as well as dealing with the increase in people presenting for help on the phone or by email. Adam also supports our case workers and resettlement workers when they are on outreach, providing that vital check that all is well throughout their offsite visits.

Adam works alongside our van driver Alan Hewitson, who was blessed with a brand new van in 2022! Our supporters new and old came together to bless our work with this beautiful new van.

Alan is the arms and legs of Barnabus, driving around Greater Manchester collecting and distributing practical donations and helping people to move into their new homes. We have been blessed by the unfailing support of churches, schools, companies and families who have donated the items we needed to be able to continue our work, this was especially difficult this year with the Ukraine invasion and cost of living crisis.

How we use your money

Annette Brown, Deputy CEO



This year has been very different to the previous two in that there has been less grant funding available. In the year ending March 2021 more than half our funding (55%) came from grants, a year later this has dropped to 22%. Due to the diligence of our fundraising team, we have managed to secure enough income to cover our expenditure (Income £784,766 - Expenditure £762,678).

It has become more important than ever to diversify our income streams as we cannot predict if any particular stream will become unavailable to us. As we grow and the cost of living rises it will be more important than ever to find new and innovative fundraising ideas.

We now have 19 staff members, 14 full-time and 5 part-time, including an assistant to help me with the financial and data processing as Barnabus is growing so fast.

Now that I have Mary (our Finance Assistant) working with me, some of my time has been freed up to develop our analysis and reporting systems, work on streamlining processes and figure out how to start going paperless. Mary and I also get to spend a little time helping out in the Beacon support centre which we enjoy immensely. Spending time in the Centre with our clients helps to keep our focus on why we are here.

Charitable Objectives

To promote the preservation and protection of the good health of homeless persons

To relieve the poverty of homeless persons, in particular by the provision of food, clothing and temporary shelter

To advance the Christian Religion

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Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently:
- make judgments and estimates that are prudent and reasonable:
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Signed on behalf of the trustees

S E Best (Trustee)

Date: 19th July 2023

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Independent Examiner's Report to the Members of The Barnabus Trust

I report on the accounts of the charity for the year ended 31st March 2023, which are set out on pages 17 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Charity Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

Date: 21st July 2023



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Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	588,274	127,020	715,294	849,447
Charitable activities	4	6,637	-	6,637	9,461
Other trading activities	5	29,428	25,008	54,436	11,393
Investments	6	8,399	-	8,399	201
Total		<u>632,738</u>	<u>152,028</u>	<u>784,766</u>	<u>870,502</u>
Expenditure on:					
Raising funds	7	29,467	-	29,467	29,557
Charitable activities	8	660,742	50,100	710,842	703,430
Total		<u>690,209</u>	<u>50,100</u>	<u>740,309</u>	<u>732,987</u>
Net income/(expenditure)		(57,471)	101,928	44,457	137,515
Transfers between funds		(101,074)	101,074	-	-
Net movement in funds		<u>(158,545)</u>	<u>203,002</u>	<u>44,457</u>	<u>137,515</u>
Reconciliation of Funds					
Total funds brought forward		782,288	41,995	824,283	686,768
Total funds carried forward		<u>623,743</u>	<u>244,997</u>	<u>868,740</u>	<u>824,283</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 19 to 24 form part of these accounts.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

Balance Sheet As at 31st March 2023

	Notes	£	2023 £	£	2022 £
Fixed Assets					
Tangible assets	11		196,107		192,205
Total fixed assets			196,107		192,205
Current assets					
Debtors	12	39,873		31,337	
Cash at bank and in hand		653,469		616,521	
Total current assets		693,342		647,858	
Current Liabilities					
Creditors: Amounts falling due within one year	13	20,709		15,780	
Net current assets			672,633		632,078
Total assets less current liabilities			868,740		824,283
Net assets			868,740		824,283
The funds of the charity					
Restricted income funds	15		244,997		41,995
Unrestricted income funds	16		623,743		782,288
Total charity funds			868,740		824,283

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



S E Best
Trustee

Date: 19th July 2023

The notes on pages 19 to 24 form part of these accounts.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The financial statements have been prepared in accordance with 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) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.
- b) The Trust meets the definition of a public benefit entity under FRS 102
- c) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- d) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Trust. Unrestricted funds include a revaluation reserve representing the restatement of freehold property at market value.
- e) Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- f) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- g) All incoming resources are included in the Statement of Financial Activities when the Trust is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) Donations and legacies are received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the Trust, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Income and endowments from charitable activities is accounted for when the letting or activity takes place and deposits received during the year in respect of future periods are carried forward as deferred income.
 - iii) Other trading income from the shop is accounted for when earned.
 - iv) Investment income is included when receivable.
 - v) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- h) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Expenditure on raising funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes including the charity's textile recycling.
 - ii) Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - iii) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

1 Accounting policies (Continued)

- i) All fixed assets are initially recorded at cost.
- j) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold property / improvements	4%, straight line
Plant and machinery	25% reducing balance
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Computer equipment	25% reducing balance
- j) The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the Trust. The annual contributions payable are charged to the Statement of Financial Activities.
- k) Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

3 Income and endowments from: Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Other donations and grants	588,274	127,020	715,294	849,447

4 Income and endowments from: Charitable activities

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Contractual income	-	-	-	568
Support related income	6,637	-	6,637	8,893
Total	6,637	-	6,637	9,461

5 Income and endowments from: Other trading activities

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Clothes recycling	1,778	-	1,778	1,668
Fundraising events	27,650	25,008	52,658	2,725
Sponsorship income	-	-	-	7,000
Total	29,428	25,008	54,436	11,393

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

6 Income and endowments from: Investments

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Bank interest receivable	8,399	-	8,399	201

7 Expenditure on: Raising funds

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Postage and stationery	4,746	-	4,746	8,165
Professional fees	10,925	-	10,925	8,934
Other fundraising costs	13,796	-	13,796	12,458
Total	29,467	-	29,467	29,557

8 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Wages	368,329	43,451	411,780	384,758
Social security	33,436	3,662	37,098	28,062
Pension costs	12,818	1,370	14,188	13,568
Counselling	680	-	680	-
Rent, rates, security and insurance	63,478	-	63,478	52,784
Insurance	4,162	-	4,162	7,406
Light and heat	14,100	-	14,100	7,178
Telephone	20,203	405	20,608	15,638
Cleaning and hygiene	6,645	-	6,645	3,489
Other administrative expenses	10,424	50	10,474	9,643
Sundries	1,066	-	1,066	4,948
Travel & subsistence	5,885	-	5,885	5,113
Training	4,866	641	5,507	5,714
Vehicle running costs	7,603	-	7,603	8,578
Benevolence	48,386	429	48,815	100,440
Repairs and renewals	9,615	-	9,615	15,293
Depreciation - freehold property	14,899	-	14,899	14,899
Depreciation - imp. to property	1,255	-	1,255	1,256
Depreciation - plant and machinery	12	-	12	16
Depreciation - fixtures and fittings	1,392	-	1,392	1,856
Depreciation - motor vehicles	7,306	-	7,306	767
Depreciation - computer equipment	334	-	334	445
Advertising	11,865	-	11,865	6,755
Bank charges	328	5	333	110
Accountancy and legal fees	11,655	87	11,742	14,714
Total	660,742	50,100	710,842	703,430

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

9 Employee information

No employee received emoluments in excess of £60,000 during the year (2022 nil).
Employee costs during the period were as follows:

	2023	2022
	£	£
Wages and salaries	411,780	384,758
Social security costs	37,098	28,062
Other pension costs	14,188	13,568
	<u>463,066</u>	<u>426,388</u>

The average number of people employed during the period was as follows:

	2023	2022
	£	£
Charity staff	<u>18</u>	<u>17</u>

10 Trustee information

No trustee received remuneration (2022: none) or was reimbursed expenses (2022: nil) during the year.

11 Fixed Assets

	Freehold property	Improvements to property	Plant and machinery	Fixtures and fittings
	£	£	£	£
Cost or valuation				
At 01 April 2022	372,479	31,394	2,054	41,071
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	<u>372,479</u>	<u>31,394</u>	<u>2,054</u>	<u>41,071</u>
Depreciation				
At 01 April 2022	203,339	17,582	2,005	35,504
Charge for the year	14,899	1,255	12	1,392
Eliminated on disposals	-	-	-	-
At 31 March 2023	<u>218,238</u>	<u>18,837</u>	<u>2,017</u>	<u>36,896</u>
Net book value				
At 31 March 2023	<u>154,241</u>	<u>12,557</u>	<u>37</u>	<u>4,175</u>
At 31 March 2022	<u>169,140</u>	<u>13,812</u>	<u>49</u>	<u>5,567</u>

	Motor vehicles	Computer equipment	Total
	£	£	£
Cost or valuation			
At 01 April 2022	21,779	19,271	488,048
Additions	30,000	-	30,000
Disposals	(12,000)	-	(12,000)
At 31 March 2023	<u>39,779</u>	<u>19,271</u>	<u>506,048</u>
Depreciation			
At 01 April 2022	19,478	17,935	295,843
Charge for the year	7,306	334	25,198
Eliminated on disposals	(11,100)	-	(11,100)
At 31 March 2023	<u>15,684</u>	<u>18,269</u>	<u>309,941</u>
Net book value			
At 31 March 2023	<u>24,095</u>	<u>1,002</u>	<u>196,107</u>
At 31 March 2022	<u>2,301</u>	<u>1,336</u>	<u>192,205</u>

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

12 Debtors

	2023	2022
	£	£
Trade debtors	1,795	120
Gift Aid Reclaims	32,716	29,479
Prepayments and other debtors	5,362	1,738
	<u>39,873</u>	<u>31,337</u>

All debtors are repayable within one year of the balance sheet date.

13 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Hire purchase contracts	-	1,746
Trade creditors	10,798	5,333
Taxation and social security	3,949	6,113
Other creditors	5,962	2,588
	<u>20,709</u>	<u>15,780</u>

14 Pensions

The charity contributes to a defined contribution pension scheme in respect of employees. Contributions made by the charity during the year amounted to £14,188 (2022: £13,568).

15 Restricted income funds

	Balance at 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2023 £
Resettlement Funds	(9,452)	10,000	(28,023)	30,345	2,870
Dwell Project	10,018	5,000	(21,436)	18,529	12,111
Housing Projects	-	82,508	(641)	281	82,148
Restricted Salaries	41,429	54,520	-	51,919	147,868
	<u>41,995</u>	<u>152,028</u>	<u>(50,100)</u>	<u>101,074</u>	<u>244,997</u>

16 Unrestricted income funds

	Balance at 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2023 £
General fund	<u>782,288</u>	<u>632,738</u>	<u>(690,209)</u>	<u>(101,074)</u>	<u>623,743</u>

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2023

Notes to the accounts (Continued)

17 Analysis of net assets between funds

		2023 £	2022 £
Restricted funds			
Current assets		244,997	41,995
Unrestricted funds			
Fixed assets	196,107		192,205
Current assets	427,636	623,743	590,083
		<u>868,740</u>	<u>824,283</u>

18 Related Party Transaction

There are no transactions with related parties that require disclosure.

19 Controlling Parties

The charity is controlled by the trustees.

20 Other Information

The charity is a Charitable Incorporated Organisation with its registered office at The Beacon, 45 Bloom Street, Manchester, Lancashire, M1 3LY.

21 Comparative Statement of Financial Activities by fund type (2022)

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	833,280	16,167	849,447
Charitable activities	9,391	70	9,461
Other trading activities	11,143	250	11,393
Investments	201	-	201
Total	<u>854,015</u>	<u>16,487</u>	<u>870,502</u>
Expenditure on:			
Raising funds	29,557	-	29,557
Charitable activities	649,296	54,134	703,430
Total	<u>678,853</u>	<u>54,134</u>	<u>732,987</u>
Net income/(expenditure)	175,162	(37,647)	137,515
Transfers between funds	2,635	(2,635)	-
Net movement in funds	<u>177,797</u>	<u>(40,282)</u>	<u>137,515</u>