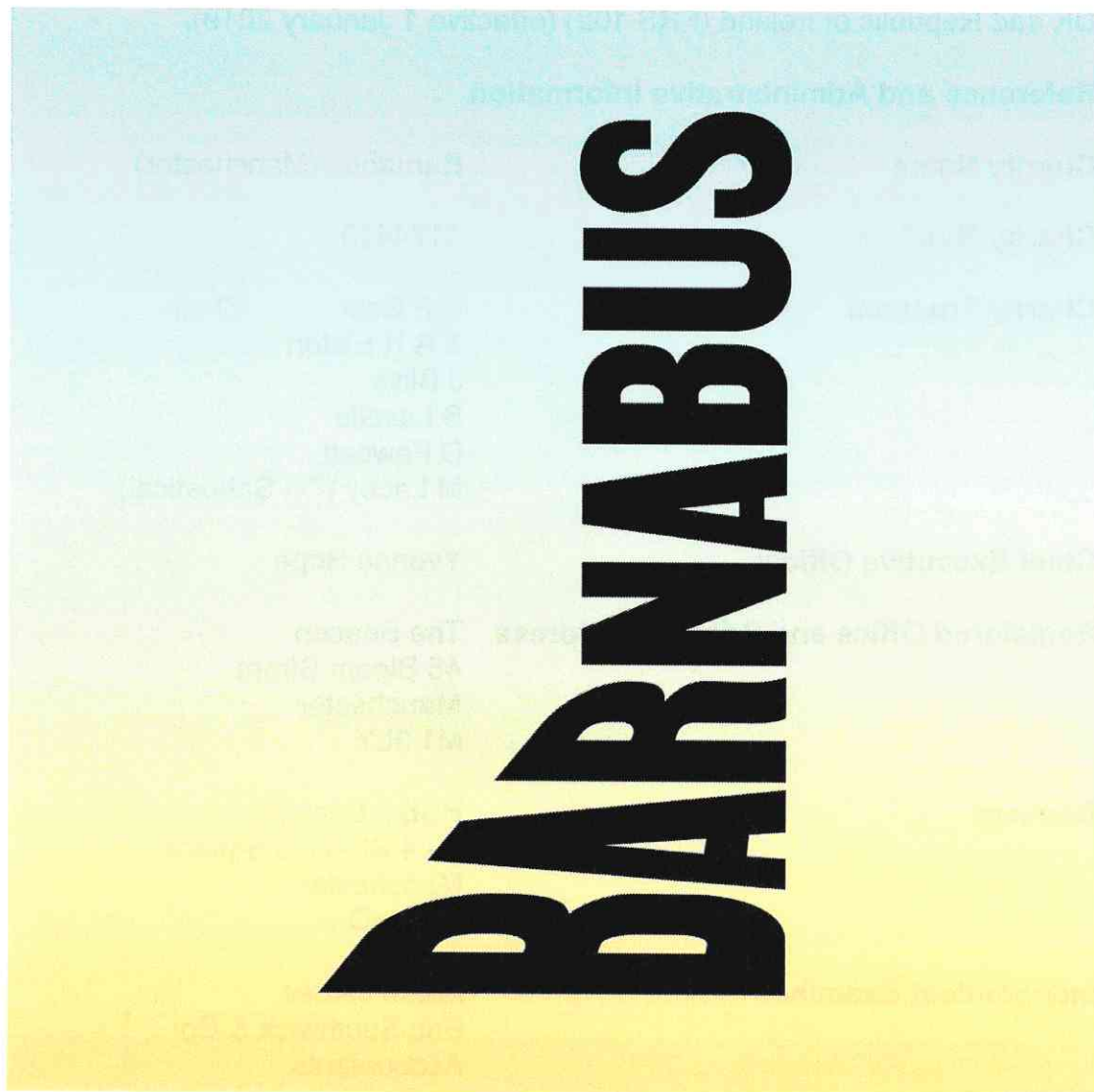


Charity Number 1174410
Barnabus (Manchester)



FOR THE JOURNEY OFF THE STREETS

Trustees' Report
and Financial Statements
31st March 2024

- ▶ We believe in people's ability to change
 - ▶ We don't give up on people
- ▶ Everything we do is founded on hope

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

The trustees present their report and accounts for the year ended 31st March 2024. 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 Chair T A R Elston J Bliss S Lavelle D Fawcett M Lacey (On Sabbatical)
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	Adam James Eric Southwick & Co Accountants 51 The Avenue Seaham Co Durham SR7 8NS
Solicitors	Glaisyers ETL 3 Hardman Square Manchester M3 3HF

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

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 2024 the charity had funds totalling £816,221 (2023: £868,740) of which £571,224 (2023: £623,743) were unrestricted funds. £842,534 (2023: £784,766) had been raised during the year and £895,054 (2023: £740,309) 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.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Foreword from our Chair of Trustees, Steve Best

One morning on holiday in May, whilst wondering how to start this year's report. I was reading my daily bible study notes and that morning's passage taken from Acts 3 told the story of Peter and John healing a blind beggar at the Beautiful Gate. Do you remember the song?

"Silver and gold have I none, but what I have I give unto you, in the name of Jesus Christ of Nazareth rise up and walk"

How appropriate! When people come to Barnabus asking for help, we are seeking ways to do much more than provide a meal and a shower, we want to change lives, in the power of that same Holy Spirit.

Our charity is gradually changing focus to what we believe are the longer-term needs of our service users. Prudently, we have started to acquire leased properties to house people who we can work with to help improve their lives. We expect to have 16 people on our programme in the next few months, plus another 20 people on our resettlement programme (in tenancies with private landlords). The aim is to support people who want to break out of the cycle of homelessness and temporary accommodation.

This work is being furthered with the help of our partner churches - who are joining us in showing that faith needs backing with actions! We are so grateful. In one of our prayer letters, I saw recently:-

"The work we do here at Barnabus is underpinned by the faithful prayers, donations, volunteers and financial support of the local church; we could not do what we do without this support."

A huge Thank You must go to our wonderful staff, volunteers and donors. Our staff manage to cope with some very difficult situations with tremendous skill and perseverance; I am constantly



amazed at how they remain cheerful and always show such love and kindness to our service users. Our volunteers are, of course, the heart of Barnabus, we couldn't operate our service without them, and are so grateful for the many blessings they share.

Each year I thank our amazing CEO Yvonne, for everything she does, for her influence over Barnabus' work and particularly for placing Jesus at the head of everything.

Finally, I want to thank the trustees for their oversight and commitment to Barnabus. I know how much Yvonne and the team value their input. Last year we strengthened the Board by appointing our special Housing Advisor as a full Board member. We are delighted that Dave Fawcett is making such an impact by sharing his knowledge and expertise in social housing.



Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Introduction by our CEO, Yvonne Hope



2023-24 has been another year of ups and downs – fortunately we had more positive news than negative!

The rent inflation in the private rental sector means we have seen more people than ever before unable to afford their rent or to find anywhere affordable to live. This means that it is taking longer for us to find emergency accommodation for people because of the lack of move on accommodation. In addition, the sudden rise in the number

of people who were given refugee or asylum status over the winter period and having to sleep rough was a particularly bumpy patch. Thankfully, our strong relationships with Manchester City Council, with our sister charities and with accommodation providers means that we do eventually find the right places for people to move to.

This was why we wanted our accommodation project up and running in 2023; we knew this was coming as we had already seen the start of this in 2022-23 after the evictions moratorium ended. With the help of two of our amazing landlords, we took on our own move on accommodation, 3 flats, and one supported accommodation with two bedrooms. It's been a real rollercoaster and a lot to learn – praise God for all the kind people who have supported us financially, with their knowledge and experience, and emotionally too! It was a dream come true to have our own accommodation after years of discussing it, and we hope this is just the beginning.

It's been a positive year of focusing on people's wellbeing and skills. We could not achieve this without all our fantastic partner services, everything from primary healthcare from Helen, our Homeless Outreach Nurse at Urban Village Medical Practice to much needed haircuts from Haircuts 4 Homeless. Setting up a Digital Skills session helped people overcome their fear of the digital world, and Nordoff Robbins' music therapy sessions helped people to write their own songs. It's been a privilege to see people's skills and confidence grow, especially our partner volunteers who are moving on from homelessness into a stable and secure lifestyle.

I must applaud also our incredible volunteers who contributed 2763 hours to Barnabus. Some of our volunteers have been with us for quite a few years now and continue to bring their skills and enthusiasm to every area of Barnabus. I give my sincere thanks for your commitment and blessings for your future.

I can only thank God that he heard and responded to the thousands of prayers we prayed over the men and women we support. He continues to show his faithfulness to us and to them through the excellent governance of our Board of Trustees, who are so generous with their knowledge, skills and belief in what we do. I am especially thankful for their care and consideration not just for our guests and tenants, but for our staff and volunteers.

Thank you for all your support, however you supported us in 2023-24. If I am honest, there were times that your support was what got us through the day. Never underestimate the power of a kind word or action!

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

The Power of Partnerships

Neil Cornthwaite

Partnerships Manager

During this last year I have continued to work with our church partners across the city. These churches support us with volunteers, prayer, donations and financial support. In turn I have had the privilege to share about Barnabus' work and vision to end homelessness for good with congregations across the city.

MOSAIC
JUSTICE NETWORK

Alongside this, I have continued to serve in the Manchester Homelessness Partnership, working in the Real Change Mcr alternative giving campaign and joining the Homelessness Prevention Action Group.



Homeless prevention has been a high priority as I have spent a good amount of my time this year setting up a Homelessness Prevention Hub pilot project in North Manchester with local churches. Working with our partners to ensure key services were present at the churches' community cafés means that people from North Manchester could access housing rights and homeless prevention help in their community, removing the need to travel to Manchester

City Centre.

Part of this work has allowed me to connect with the local High School as part of the Homelessness Prevention steering group for the area. Alongside many partner agencies, we have helped the school develop its prevention work to help families who are struggling, getting cases referred for help and preventing homelessness for families at risk.

Over this last year we have continued to partner with many different ministries, including The Message, The Nazarene Theological College and the Mosaic Justice Network. These ministries partner with us in our Christian outreach across the city.



Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

The Beacon Support Centre: The start of the journey off the streets



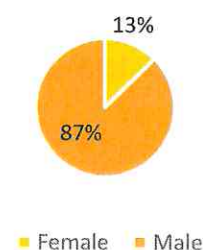
During 2023-24, we welcomed **1,139 guests** to Barnabus. 651 were brand new to us.

We have seen a number of changes in the types of guests who have used the Centre. For example, from October 2023, we started to see an increase in the number of people who had become street homeless after receiving a positive asylum decision. This was due to the government processing the backlog of asylum claims. We saw refugees who

had to leave home office accommodation at short notice, sometimes as little as a week's notice. This meant our numbers increased dramatically and for some weeks we could not accommodate everyone who wanted to attend the Beacon. The Manchester Homeless Partnership came together and a Welcome Hub was set up for refugees at The Mustard Tree, meaning we could start signposting people for specific support.

We have seen many changes throughout the last year in terms of what accommodation is available from the council and routes to get people accommodated. This has been hard to navigate at times but we continue to maintain positive relationships with the council and attend weekly meetings to discuss accommodation options for the most vulnerable street homeless people.

Men and Women



13% of the people coming into the centre this year have been women, many of whom have very complex needs. Helping these women to progress in their lives can be very challenging; we worked with multiple organisations to achieve a safe outcome for those women.

Our Volunteers

***Tom-Breakfast Volunteer** 'Volunteering and supporting the rough sleeper breakfast at Barnabus has been an amazing experience. It's more than just serving food; it's about connecting with individuals who often feel invisible and unheard. Every Monday, as I serve drinks or take orders, I witness the resilience and strength of those facing immense challenges. This experience has deepened my empathy, reminding me of the importance of community, kindness and compassion, as well as giving me great perspective for my own life and challenges. Getting the opportunity to brighten someone's day, change their position or their outlook has been an absolute privilege.'*



Our volunteers are so committed to helping improve the lives of the guests we see; from running our early breakfast and morning support sessions to getting involved in fundraising and awareness.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

We continue to recruit new volunteers as we have periods where we are short of volunteers, especially when university students leave Manchester for the summer.

In February we said goodbye to Martha, our Support Coordinator, and hello to her replacement, Rose, who has some exciting ideas for our volunteers. We held volunteer socials (including a Quiz and Pizza night) where those in different teams could get to know each other, giving each other advice and building the team spirit. These events are a crucial part of our volunteering programme, they bring great enjoyment, we are therefore planning more events over the next few months.

Partner Volunteers

Our Partner Volunteer scheme is going from strength to strength. In the last year, we have had seven partner volunteers who have all had their own journey and experienced homelessness in different ways. Our partner volunteers help in the kitchen and clothing store and help with cleaning and general building maintenance. We see them gain new skills, increase in confidence, move away from their old lives and away from addiction. They have also formed a positive supportive community and positive friendships. We are planning a new partner volunteer trip in the summer to say thank you for all their hard work.



Afternoon Activities



Nordoff Robbins' Music Therapy sessions have been running since September 2023 and have become a very popular activity; we have seen some amazing musical talents among our guests, from harmonica playing, to piano playing, guitar playing and singing. The

guests wrote their own song about their experience of being homeless, entitled It must be love I suppose which they performed together in the final session. It was incredible to see the power of music bringing everyone together and seeing a different side to our guests, allowing them a safe space where they could be creative and forget about the stresses and worries they were facing.

We have also restarted our allotment project at The Church of The Nazarene in Longsight. Each week a group of guests, including some from our housing support program, have been working hard to clear the weeds and overgrown raised beds. They grow lots of different vegetables and fruits, which we use to make meals in our afternoon activity sessions. This has been a well-attended session and we have seen the therapeutic power of being outdoors. We have seen new friendships formed through working together and sharing a coffee break.



Case Work: Navigating the bumps in the journey

Eleisha Barrow
Case Worker

Because we experienced a lot staff changes this year, I have carried out a lot of my casework in the Beacon. I am normally based in the support office where it is quieter and more private. I was still able to sit with people and work through their situation with them, but I had to adapt to doing this in the busier environment of the Beacon. This has enabled me to build up a rapport with people who come into the support centre, so that when I take them over to the support office or ask them to come and see me in there, I am already a familiar face to them.

Working in the Beacon has enabled me to be in the thick of hearing where people are up to and helped me to catch people at a tricky point in their life to help them go in the right direction. It has been good to see people progress from their first visit to the Beacon to giving them support myself, to then move onto the resettlement team and some are now living independently.

One example of this is **Harry*** who came into the Beacon support centre in November.

Harry had been sofa surfing with friends for a few years. He had come to the UK several years ago as a refugee and started his life here in home office accommodation but once he gained his refugee status, he was only entitled to the same housing as everyone else. He went from friend to friend, sofa surfing, sometimes staying out on the streets in between. When he came to us a friend, who had been very controlling of his situation, had kicked him out. Harry was very upset and stressed about sleeping on the streets and initially the council said that they could not put him in accommodation even though he was suffering with diabetes, arthritis, and other health issues that added to his difficulties on the streets.

I helped him to speak to the council to review his assessment and they agreed to put him into temporary accommodation. Unfortunately, the accommodation was not suitable for his health needs, which had a negative impact on his mental health. I helped Harry to go back to the council and to see if there was a better solution for him. This resulted in Harry being offered his own flat with a housing association.

Throughout this time, I was also helping Harry to access the health services that he needed. I regularly checked in with him regarding his mental health supporting him to stick with his plan. I also helped to sort out his benefits to make sure he was receiving the right amount. Meeting Harry and getting to know him when he first came into the Beacon meant that he trusted me and so allowed me to help him with what he needed.

When Harry began to find a bit of stability with his flat I introduced him to one of our resettlement workers, who would be taking over his case, as he was now living independently and just needed help to maintain his tenancy. This progression took place over a 6-month period and it saw Harry improve in his mental health, become more confident in managing himself and his tenancy, and living in a place where he was able to address his health issues. It has taken Harry a while to transition, but we have been able to support him at each stop along the way and he has always had someone to reach out to and to help him stay off the streets.

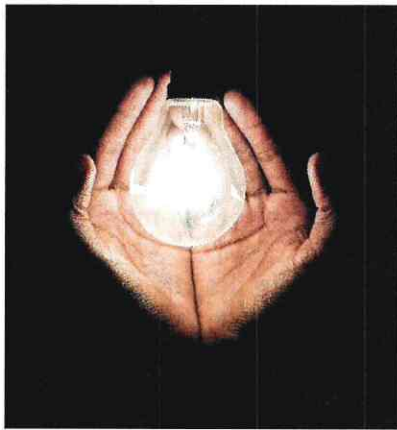
*not his real name

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

A Dream Come True: Our Own Housing

For the last 6 years, our Resettlement team has worked with people in private tenancies with different Landlords around the city. We help people to manage their tenancies and build their lives around their hopes and aspirations. To date we have worked with over 100 people and have an incredible 87% success rate. Some of these people are now working, some have reconnected with estranged family members and some of them now have families of their own. Our team now has a number of landlords who offer accommodation to us whenever possible. They have worked hard to build a good reputation with these property owners who, like us, want to house people in decent accommodation where they can make a home for themselves. Unfortunately, not all property owners offer a good standard of accommodation and after the



pandemic; it became more difficult to find new landlords with suitable properties. This was very unfortunate and frustrating. As a team, we recognised we could not change the situation that was happening within our city. We realised that what we could do was change our approach.

After many visits up and down the UK to different projects and lots of research around laws and regulations, with the blessing of the Board of Trustees, in 2023 we set up our own Housing project.

We recognise that not everyone is ready for a private tenancy after the trauma of homelessness. They need time and support to learn about themselves, build confidence, reflect on what they have been through, as well as engaging with services to help them deal with their mental health and substance misuse, all the while building community and life skills. We felt it was important to give people that stepping stone with wrap-around support to help them build a brighter future.

This is why we set up our first supported accommodation. We currently have two residents living in this accommodation; each resident is on a programme where they learn life skills from budgeting to cleaning to finding a doctor. They complete eight hours of community work each week to help them find purpose and to fill some of their time with healthy and useful activity. To help build their skills and to aid recovery from homelessness and /or addiction, we ask that they engage with five hours of support each week. This might include a key worker meeting each week, group work, life skills sessions, housing management reviews, counselling, recovery work, mental health support and well-being activity sessions, as well as working with medical and other services to work on recovery.

After a guest has completed their journey through our supported project, we need to find somewhere for them to call home. We are constantly looking to engage with landlords whose values align with ours to source good quality flats and house shares.

2024-25 is already underway with more supported accommodation and more involvement from the residents in our culture of continuous improvement.



Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Bringing The Light: The Dwell Project

Angela van Dinter
Faith Co-ordinator

In the last year we have had the pleasure of seeing 15 people make a step forward in their spiritual journey and make a confession of faith in Jesus in the Beacon during our Support sessions, in our Light Sessions and in the accommodation projects we have been invited to. We have given out 140 Word for Todays, 20 bibles, numerous gospels and books on spiritual matters.

We continued to run our weekly Christian centred meeting every Thursday (formerly called the God Slot and now called The Light Session). Over the year we have seen over 100 guests, many of whom we have prayed with and had the opportunity to speak hope and life over them as they face uncertain futures outside.

The Light Session draws on our local church partnerships; we host different leaders and pastors from different churches across Manchester who have shared a life giving message from the Bible to our guests. Beside this, we were blessed by the energy and enthusiasm of the students from The Message in Wythenshawe, as they gave a day a week to volunteer and support us in coming alongside the guests listening to their stories and sharing the gospel with them. We also welcomed a fantastic Theology placement student from the Nazarene college who is now a member of our staff.



Having this much extra support meant we were able to run extra sessions in addition to the Light Session, including a very well attended Alpha course. This had a high level of engagement with the guests. Our placement student also arranged for our guests to have a private screening of The Chosen, with our sincere thanks to Odeon Cinemas.

We have had great feedback from the 8 accommodation projects that we visit. Many have remarked that our presence in the projects make a positive difference to the mood of the residents. The staff recognise that our prayer and reflection sessions have contributed in a significant way to the wellbeing of the residents in general. Over the year we have had around 80 people engage with our sessions in the projects. Victor James, the previous Faith Co-ordinator, also led 121 sessions to support some of our resettlement residents in their tenancy and other challenges they were facing in their lives and in their relationships.

It has been a great year for Dwell in general and we can see how God is leading us to both expand and develop our work. We are so grateful to everyone who has been a part of this project over the past year, especially our faithful Dwell volunteers who make this work possible through their time and care for our guests.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Making Transformation Possible: Fundraising:

Carol Price
Fundraising Manager

To reflect our longer-term work and our new supported accommodation project, we knew we needed a new brand. 2023-24 was a whole year of preparing for the launch of our new branding. This involved everything: a new look and tone for our website, new signage, a new van wrap and so much more.

We have to say a huge thank you to **Havas Lynx** and **Making You Content** for their amazing pro-bono support, which has made this rebrand possible.

We centred our new branding on one idea; Barnabus is here for people for their whole journey off the streets. It reflects our work long-term wrap-around work with people who are rough sleeping, on the street until they are in their own homes ensuring that they leave homelessness behind for good. Our logo shows the corner turned and the journey up away from homelessness in front of a gradient representing change and growth.

Importantly our service users, supporters and partner organisations have all received the branding really well. It has been great to see our bright and hopeful new branding appear around the city on the big screens on Portland Street and at fundraising events.



The Big Give

For the second year running, we took part in the Big Give Christmas Challenge a match funding campaign where we spend the summer months securing pledges from generous supporters, companies and grant bodies. We then use this promised money to double donations made during a week long campaign in December.

This year we set the goal of raising £40,000 to pay for one year's funding towards two staff, a recovery worker and an engagement worker. Both with the aim of helping people experiencing homelessness recover from the trauma, which may have caused them to become homeless or holds them in the cycle of homelessness.



Thanks to our extremely generous supporters, we exceeded this goal and raised an incredible **£44,436**, allowing us to fund both roles. The Big Give has now become a fixture in the fundraising calendar as a great way to boost our Christmas fundraising.



Dragon Boat Race

Returning to Sale Water Park for another year of the awesome Charity Dragon Boat Race, we couldn't wait to be back on the water dodging geese and swans with our amazing supporters. Joined by teams from PLS Solicitors Manchester, Manchester Credit Union and Property Hub, we raised an amazing **£6,479**.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Ongoing corporate support

Two amazing companies have supported us by donating a share of the price of their goods and services. **Professional Mortgage Services** and **Wellbox** have donated thousands of pounds through their long term partnerships with Barnabus in the past year. We are so thankful for their support. Regular donations like these allow us to more accurately plan ahead and improve our services.



David's story*

I first came to Manchester about two years ago. I had been living in London and had been attacked on the streets. Fortunately, the receptionists from my doctors found me and got me to the hospital; I had a fractured arm and had been stabbed in the back and face. At this point, I was at rock bottom and needed to do something to get out of my situation. Someone advised me to get out of London and gave me the name of a service in Manchester that might be able to help.

I came to Manchester but the service I had been sent to was only for people under 25, they gave me some information about other services in Manchester and I spent some time going round these services. Then I met a staff member at Barnabus who had been through a similar experience as I had been through. I took their advice and connected with CGL, an organisation that helps people going through addiction.

At this time, I was placed in an accommodation project, which unfortunately was not the right fit for me. With help from my caseworker at Barnabus I managed to change accommodation and to get into a place where I felt more settled. With this combination of support and accommodation that was more suitable I found that my drug taking was reducing and I was managing well on a script.

I decided that the time was right to start my volunteering journey and signed up to Barnabus' partner volunteer programme. I enjoy being in the Beacon Support centre where I can help others to access the support that has helped me to get to a much better place in my life.

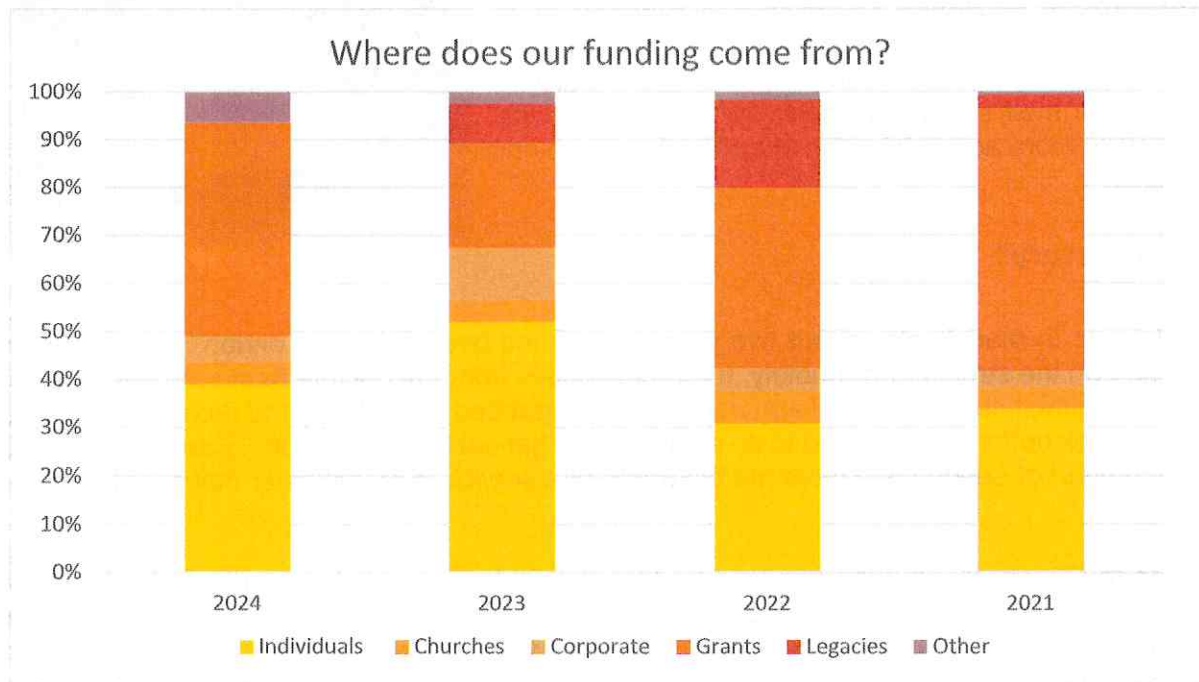
I am now living in the Barnabus Supported House where I am learning skills to equip me for life in a tenancy of my own. I have begun to volunteer with Shelter where I am going to be mentoring others who are on their own journey out of addiction and I feel stronger and more able to deal with any challenges in my life.

The turning point in my life was having support from someone who had experience of the challenges I was going through and who never told me what to do but instead offered good relevant advice.

**not his real name*

Stewarding our Resources: Funding

Annette Brown
Deputy CEO



We raised an incredible **£842,534** over the year and spent **£895,054**.

We had raised the funds to set up the housing project during the previous financial year, 2022-2023. This meant we knew that we would have a deficit in 2023-24, because we were spending money which we had already raised and would not show as income during the year.

We managed to raise enough funding to get our first supported house under way. Then in March 2024, we received an amazing grant that will provide a housing support worker for 2 years and allow us to set up another house. We want to grow our supported housing by about 12 beds per year over the next 5 years, giving us around 60 beds by 2029.

We are good at diversifying our funding streams; however individual giving dropped this year, mostly due to the cost of living crisis. Part of the giving from individuals is monthly donations; our monthly giving income has remained static for the past 3 years.

Like every organisation, private or charitable, our costs have increased and we have carefully monitored our spending. Raising grant money has been a challenge, especially for core costs. We are hugely grateful to **Lloyds Bank Foundation**, which has funded us for 9 years now. Sadly we are at the end of their funding now that our income exceeds their funding criteria, but innovative funders such as Lloyds have funded everything from staff salaries to a new client database.

We have experienced staff shortages for a large part of this year. Recruitment was difficult but we finished the year with 16 staff members. With the housing project now under way we are hoping to recruit two more staff as housing officers to help us increase capacity.

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

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

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: 23rd September 2024

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

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 2024, 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.



Adam James MAAT
Eric Southwick & Co
Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

Date: 23rd September 2024

 **Eric Southwick & Co**
A dns Company | Accountants & Charity Experts

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31st March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	548,463	142,605	691,068	715,294
Charitable activities	4	7,418	600	8,018	6,637
Other trading activities	5	79,756	43,713	123,469	54,436
Investments	6	19,980	-	19,980	8,399
Total		<u>655,617</u>	<u>186,917</u>	<u>842,534</u>	<u>784,766</u>
Expenditure on:					
Raising funds	7	47,044	-	47,044	29,467
Charitable activities	8	748,573	99,437	848,010	710,842
Total		<u>795,616</u>	<u>99,437</u>	<u>895,054</u>	<u>740,309</u>
Net income/(expenditure)		(139,999)	87,480	(52,519)	44,457
Transfers between funds		19,425	(19,425)	(0)	-
Net movement in funds		<u>(120,574)</u>	<u>68,055</u>	<u>(52,519)</u>	<u>44,457</u>
Reconciliation of Funds					
Total funds brought forward		623,743	244,997	868,740	824,283
Total funds carried forward		<u>503,169</u>	<u>313,052</u>	<u>816,221</u>	<u>868,740</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 25 form part of these accounts.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Balance Sheet

As at 31st March 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible assets	11		170,741		196,107
Total fixed assets			170,741		196,107
Current assets					
Debtors	12	40,474		39,873	
Cash at bank and in hand		650,954		653,469	
Total current assets		691,428		693,342	
Current Liabilities					
Creditors: Amounts falling due within one year	13	45,949		20,709	
Net current assets			645,479		672,633
Total assets less current liabilities			816,221		868,740
Net assets			816,221		868,740
The funds of the charity					
Restricted income funds	15		313,052		244,997
Unrestricted income funds	16		503,169		623,743
Total charity funds			816,221		868,740

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



S.E. Best
Trustee

Date: 23rd September 2024

The notes on pages 19 to 25 form part of these accounts.

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

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 2024

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 2024 £	Total funds 2023 £
Other donations and grants	548,463	142,605	691,068	715,294
Total	548,463	142,605	691,068	715,294

4 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Contractual income	1,450		1,450	-
Fees Income	2,760		2,760	-
Support related income	3,208	600	3,808	6,637
Total	7,418	600	8,018	6,637

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Clothes recycling	2,008	-	2,008	1,778
Housing Benefit (Income)	15,171	7,349	22,520	-
Fundraising events	45,267	36,363	81,631	52,658
Sponsorship income	17,310	-	17,310	-
Total	79,756	43,713	123,469	54,436

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts (Continued)

6 Income and endowments from: Investments

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Bank interest receivable	19,980	-	19,980	8,399
Total	19,980	-	19,980	8,399

7 Expenditure on: Raising funds

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Postage and stationery	-	-	-	4,746
Donations admin costs	3,041	-	3,041	-
Professional fees	10,950	-	10,950	10,925
Other fundraising costs	33,053	-	33,053	13,796
Total	47,044	-	47,044	29,467

8 Expenditure on: Charitable activities

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Wages	367,475	62,441	429,916	411,780
Social security	33,126	5,060	38,186	37,098
Pension costs	12,865	2,171	15,036	14,188
Counselling	-	-	-	680
Rent, rates and security	78,932	-	78,932	63,478
Insurance	10,054	100	10,154	4,162
Light and heat	17,800	3,213	21,013	14,100
Telephone	32,005	231	32,236	20,608
Cleaning and hygiene	8,824	-	8,824	6,645
Other administrative expenses	12,064	136	12,200	10,474
Postage and stationery	4,667	-	4,667	-
Sundries	1,468	38	1,506	1,066
Travel & subsistence	5,410	102	5,512	5,885
Accommodation	33,201	15,899	49,100	-
Training	13,959	-	13,959	5,507
Vehicle running costs	4,238	-	4,238	7,603
Benevolence	43,634	3,223	46,857	48,815
Repairs and renewals	7,619	91	7,711	9,615
Depreciation - freehold property	14,899	-	14,899	14,899
Depreciation - imp. to property	3,139	-	3,139	1,255
Depreciation - plant and machinery	9	-	9	12
Depreciation - fixtures and fittings	1,044	-	1,044	1,392
Depreciation - motor vehicles	6,024	-	6,024	7,306
Depreciation - computer equipment	250	-	250	334
Advertising	14,115	-	14,115	11,865
Bank charges	333	-	333	333
Accountancy and legal fees	21,418	6,732	28,150	11,742
Total	748,573	99,437	848,010	710,842

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts (Continued)

9 Employee information

No employee received emoluments in excess of £60,000 during the year (2023 nil).
Employee costs during the period were as follows:

	2024	2023
	£	£
Wages and salaries	429,916	411,780
Social security costs	38,186	37,098
Other pension costs	15,036	14,188
	<u>483,139</u>	<u>463,066</u>

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

	2024	2023
	£	£
Charity staff	<u>21</u>	<u>18</u>

10 Trustee information

No trustee received remuneration (2023: none) or was reimbursed expenses (2023: nil) during the year.

11 Fixed Assets

	Freehold property	Improvements to property	Plant and machinery	Fixtures and fittings
Cost or valuation	£	£	£	£
At 01 April 2023	372,479	31,394	2,054	41,071
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	<u>372,479</u>	<u>31,394</u>	<u>2,054</u>	<u>41,071</u>
Depreciation				
At 01 April 2023	218,238	18,837	2,017	36,896
Charge for the year	14,899	3,139	9	1,044
Eliminated on disposals	-	-	-	-
At 31 March 2024	<u>218,238</u>	<u>18,837</u>	<u>2,017</u>	<u>36,896</u>
Net book value				
At 31 March 2024	<u>154,241</u>	<u>12,557</u>	<u>37</u>	<u>4,175</u>
At 31 March 2023	<u>154,241</u>	<u>12,557</u>	<u>37</u>	<u>4,175</u>

	Motor vehicles	Computer equipment	Total
Cost or valuation	£	£	£
At 01 April 2023	39,779	19,271	464,977
Additions	-	-	-
Disposals	-	-	-
At 31 March 2024	<u>39,779</u>	<u>19,271</u>	<u>464,977</u>
Depreciation			
At 01 April 2023	15,684	18,269	273,045
Charge for the year	6,024	250	24,322
Eliminated on disposals	-	-	-
At 31 March 2024	<u>15,684</u>	<u>18,269</u>	<u>297,367</u>
Net book value			
At 31 March 2024	<u>24,095</u>	<u>1,002</u>	<u>167,610</u>
At 31 March 2023	<u>24,095</u>	<u>1,002</u>	<u>191,932</u>

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts (Continued)

12 Debtors

Debtors

	2024	2023
	£	£
Trade debtors	1,270	1,795
Gift Aid Reclaims	35,334	32,716
Prepayments and other debtors	3,870	5,362
	<u>40,474</u>	<u>39,873</u>

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

13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Hire purchase contracts	-	-
Trade creditors	31,868	10,798
Taxation and social security	8,018	3,949
Other creditors	6,063	5,962
	<u>45,949</u>	<u>20,709</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 £15,036 (2023: £14,188).

15 Restricted income funds

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2024 £
Resettlement Funds	2,870	-	(1,751)	1,444	2,563
Dwell Project	12,111	14,634	(12,592)	(1,324)	12,829
Housing Projects	82,148	7,949	(27,342)	(3,187)	59,568
Restricted Salaries	147,868	156,049	(57,754)	(16,358)	229,805
Renovation Beacon	-	8,285	-	-	8,285
	<u>244,997</u>	<u>186,917</u>	<u>(99,439)</u>	<u>(19,425)</u>	<u>313,050</u>

16 Unrestricted income funds

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 Mar 2024 £
General fund	623,743	655,617	(795,616)	19,425	503,169
	<u>623,743</u>	<u>655,617</u>	<u>(795,616)</u>	<u>19,425</u>	<u>503,169</u>

Barnabus (Manchester)

Trustees' Report and Financial Statements 31st March 2024

Notes to the accounts (Continued)

17 Analysis of net assets between funds

		2024 £	2023 £
Restricted funds			
Fixed assets	-		-
Current assets		313,052	244,997
Unrestricted funds			
Fixed assets	170,741		196,107
Current assets	<u>332,428</u>	<u>503,169</u>	<u>427,636</u>
		<u>816,221</u>	<u>868,740</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 (2023)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	588,274	127,020	715,294
Charitable activities	6,637	-	6,637
other trading activities	29,428	25,008	54,436
Investments	8,399	-	8,399
Total	<u>632,738</u>	<u>152,028</u>	<u>784,766</u>
Expenditure on:			
Raising funds	29,467	-	29,467
Charitable activities	660,742	50,100	710,842
Total	<u>690,209</u>	<u>50,100</u>	<u>740,309</u>
Net income/(expenditure)	<u>(57,471)</u>	<u>101,928</u>	<u>44,457</u>
Net movement in funds	<u>(57,471)</u>	<u>101,928</u>	<u>44,457</u>

