

# The Barnabas Trust

Northern Ireland · Charity number 100686

## Details

Known as	None
Status	Received
Registered	2015-01-26
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	The Barnabas Centre 14 Darling St. Enniskillen Co. Fermanagh BT74 7ew BT74 7EW
Phone	02866326430

## Activities

**Purposes:** The objects of the Trust shall be limited to exclusively charitable objects which shall promote the well being of the community resident in the geographical area of the Enniskillen Methodist Circuit and its neighbouring circuits in the County of Fermanagh (herein after called the 'area of benefit') by associating the local authorities, voluntary organisations and residents in a common effort to advance education and to provide facilities for physical and mental training and recreation, and social, moral and intellectual development and to protect health, and to foster a community spirit for the achievement of these and other charitable objects, as an expression of the caring ministry of the Church.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development, Other charitable purposes

**How the charity works:** General charitable purposes, Grant making, Welfare/benevolent

**Who the charity helps:** General public, Voluntary and community sector

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£28,624	£15,217	£0	0

## Trustees

Name	Role	Appointed
Dr Cyril Graham		
Mr Malcolm Sloan		
Mr Mark Potter		
Mr Peter Little		
Mr Stephen Richmond		
Mrs Laverne Millar		
Mrs Leah Abbot		

**The Barnabas Trust**

Northern Ireland - Charity number 100686

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# Accounts

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REGISTERED CHARITY NUMBER: NIC100686

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
THE BARNABAS TRUST

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**THE BARNABAS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 MARCH 2025**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12

## **THE BARNABAS TRUST**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the trust are limited to exclusively charitable objects which shall promote the well being of the community resident in the geographical area of Enniskillen Methodist Church and its neighbouring circuits in the County of Fermanagh by associating the local authorities, voluntary organisations and residents in a common effort to advance education and to provide facilities for physical and mental training and recreation, and social, moral and intellectual development and to protect health, and to foster a community spirit for the achievement of these and other charitable objects, as an expression of the caring ministry of the Church.

##### **Public benefit**

The Trust fosters community spirit in the extensive variety of groups who use the premises for a variety of purposes such as Parenting courses, Cookery courses, inter-schools meetings and Bible classes. The Trust also provides the use of its premises for events such as self-help groups (AA and GA) and the development work of the Western Health and Social Care Trust with young people who need help and guidance to engage with and integrate into society, and the early years intervention and developmental and family support work done by Action for Children.

In addition small gifts/grants are made to local churches and community groups in the town to help them specifically with their benevolent/charitable work.

There is no harm flowing from the Trust's purposes.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity receives income from two principle sources: 1. from property rents received and 2. from interest on capital investments. The trust currently leases two floors of its property to the Western Health and Social Care Trust for work with teenagers, and to Action for Children for early years intervention work with children and some work with teenagers and families which complements the work of the Trust. It uses its proceeds after building maintenance costs to support work in keeping with its objects.

The Trustees have read and takes regard of the Charity Commission for Northern Ireland's guidance on Public Benefit and Public Benefit Reporting.

#### **FINANCIAL REVIEW**

The total income for the year ended 31 March 2025 amounted to £25,979 (2024:£29,844) of which £25,979 related to investment income. Donations made during the year amounted to £4,500 (2024:£4,500). The charity held £293,529 in cash reserves at the year end (2024:£279,163).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

It was registered with the Charity Commission for Northern Ireland on 26 January 2015.

The management of the charity is the responsibility of the charity Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

NIC100686

**THE BARNABAS TRUST**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2025**

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**Principal address**

14 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7EW

**Trustees**

Mr P Little  
Mr M Potter  
Mr M J Sloan  
Mr S Richmond  
Mrs L Abbott  
Dr C Graham  
Ms L Millar

**Independent Examiner**

Mr Thomas S Patton  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

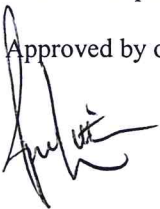
**Bankers**

Ulster Bank Limited  
16 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7ER

**Committee of Management**

Rev R Toner - Chair  
Rev G Alexander  
Ms R Nixon - Secretary  
Mrs C Elder  
Ms Z Kingston  
Mrs A Humphreys

Approved by order of the board of trustees on 20 May 2025 and signed on its behalf by:



Mr P Little - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BARNABAS TRUST**

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I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages four to eleven.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

20 May 2025

**THE BARNABAS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2025**

	Notes	31.3.25 Unrestricted funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Income	2	<u>25,979</u>	<u>29,844</u>
<b>EXPENDITURE ON</b>			
Raising funds		10,087	11,391
<b>Charitable activities</b>			
Charitable donations paid		4,500	4,500
Other		<u>630</u>	<u>1,170</u>
<b>Total</b>		<u>15,217</u>	<u>17,061</u>
<b>NET INCOME</b>		10,762	12,783
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>460,874</u>	<u>448,091</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>471,636</u>	<u>460,874</u>

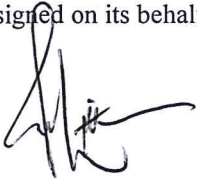
The notes form part of these financial statements

**THE BARNABAS TRUST**

**BALANCE SHEET**  
**31 MARCH 2025**

		<b>31.3.25</b>	<b>31.3.24</b>
		<b>Unrestricted</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	3,330	4,162
Investment property	6	<u>178,991</u>	<u>178,991</u>
		182,321	183,153
<b>CURRENT ASSETS</b>			
Debtors	7	1,097	2,164
Investments	8	86,265	88,910
Cash at bank		<u>207,264</u>	<u>190,253</u>
		294,626	281,327
<b>CREDITORS</b>			
Amounts falling due within one year	9	(5,311)	(3,606)
		<u>289,315</u>	<u>277,721</u>
<b>NET CURRENT ASSETS</b>			
		<u>289,315</u>	<u>277,721</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>471,636</u>	<u>460,874</u>
<b>NET ASSETS</b>		<u>471,636</u>	<u>460,874</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>471,636</u>	<u>460,874</u>
<b>TOTAL FUNDS</b>		<u>471,636</u>	<u>460,874</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2025 and were signed on its behalf by:



Mr P Little - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Fixtures and fittings                      - 20% on reducing balance

**Investment property**

Investment property held by the charity is included in the financial statements at a valuation which the Trustees consider to be fair value.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

**2. INCOME**

	31.3.25	31.3.24
	£	£
Rents received	17,620	17,115
Reimbursed expenses	4,534	7,135
Increase/(decrease) in value of investments	(2,645)	2,080
Deposit account interest	<u>6,470</u>	<u>3,514</u>
	<u>25,979</u>	<u>29,844</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Income	<u>29,844</u>
<b>EXPENDITURE ON</b>	
Raising funds	11,391
<b>Charitable activities</b>	
Charitable donations paid	4,500
Other	<u>1,170</u>
<b>Total</b>	<u>17,061</u>
<b>NET INCOME</b>	12,783
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	448,091
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>460,874</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

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**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>51,622</u>
<b>DEPRECIATION</b>	
At 1 April 2024	47,460
Charge for year	<u>832</u>
At 31 March 2025	<u>48,292</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>3,330</u>
At 31 March 2024	<u>4,162</u>

**6. INVESTMENT PROPERTY**

Valuation at 31 March 2025 £178,991 (2024:£178,991).

The Investment Property is stated at valuation which the trustees consider to be fair value.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Other debtors	<u>1,097</u>	<u>2,164</u>

**8. CURRENT ASSET INVESTMENTS**

	31.3.25	31.3.24
	£	£
The Trustees of the Methodist Church in Ireland	<u>86,265</u>	<u>88,910</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 10)	-	2,619
Other creditors	<u>5,311</u>	<u>987</u>
	<u><u>5,311</u></u>	<u><u>3,606</u></u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>2,619</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	281,883	10,762	292,645
Property Capital fund	<u>178,991</u>	<u>-</u>	<u>178,991</u>
	<u>460,874</u>	<u>10,762</u>	<u>471,636</u>
<b>TOTAL FUNDS</b>	<u><u>460,874</u></u>	<u><u>10,762</u></u>	<u><u>471,636</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	25,979	(15,217)	10,762
	<u>25,979</u>	<u>(15,217)</u>	<u>10,762</u>
<b>TOTAL FUNDS</b>	<u><u>25,979</u></u>	<u><u>(15,217)</u></u>	<u><u>10,762</u></u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	269,100	12,783	281,883
Property Capital fund	<u>178,991</u>	-	<u>178,991</u>
	<u>448,091</u>	<u>12,783</u>	<u>460,874</u>
<b>TOTAL FUNDS</b>	<u>448,091</u>	<u>12,783</u>	<u>460,874</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,844	(17,061)	12,783
	<u>29,844</u>	<u>(17,061)</u>	<u>12,783</u>
<b>TOTAL FUNDS</b>	<u>29,844</u>	<u>(17,061)</u>	<u>12,783</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	269,100	23,545	292,645
Property Capital fund	<u>178,991</u>	-	<u>178,991</u>
	<u>448,091</u>	<u>23,545</u>	<u>471,636</u>
<b>TOTAL FUNDS</b>	<u>448,091</u>	<u>23,545</u>	<u>471,636</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	55,823	(32,278)	23,545
	<u>55,823</u>	<u>(32,278)</u>	<u>23,545</u>
<b>TOTAL FUNDS</b>	<u>55,823</u>	<u>(32,278)</u>	<u>23,545</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

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**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**THE BARNABAS TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Income</b>	<b>17,620</b>	<b>17,115</b>
Rents received	4,534	7,135
Reimbursed expenses	(2,645)	2,080
Increase/(decrease) in value of investments	<u>6,470</u>	<u>3,514</u>
Deposit account interest		
	<u>25,979</u>	<u>29,844</u>
<b>Total incoming resources</b>	<b>25,979</b>	<b>29,844</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>	<b>1,056</b>	<b>968</b>
Rates and water	2,082	2,039
Insurance	5,161	4,565
Light and heat	110	1,155
Repairs and renewals	846	1,124
Cleaning	-	500
Administration	<u>832</u>	<u>1,040</u>
Depreciation		
	10,087	11,391
<b>Charitable activities</b>	<b>4,500</b>	<b>4,500</b>
Gifts and grants		
<b>Support costs</b>		
<b>Governance costs</b>	<b>630</b>	<b>1,170</b>
Accountancy and legal fees	<u>630</u>	<u>1,170</u>
<b>Total resources expended</b>	<b>15,217</b>	<b>17,061</b>
<b>Net income</b>	<b><u>10,762</u></b>	<b><u>12,783</u></b>

This page does not form part of the statutory financial statements

**The Barnabas Trust**

Northern Ireland - Charity number 100686

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# Accounts

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REGISTERED CHARITY NUMBER: NIC100686

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024**  
**FOR**  
**THE BARNABAS TRUST**

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**THE BARNABAS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 MARCH 2024**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12

## **THE BARNABAS TRUST**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the trust are limited to exclusively charitable objects which shall promote the well being of the community resident in the geographical area of Enniskillen Methodist Church and its neighbouring circuits in the County of Fermanagh by associating the local authorities, voluntary organisations and residents in a common effort to advance education and to provide facilities for physical and mental training and recreation, and social, moral and intellectual development and to protect health, and to foster a community spirit for the achievement of these and other charitable objects, as an expression of the caring ministry of the Church.

##### **Public benefit**

The Trust fosters community spirit in the extensive variety of groups who use the premises for a variety of purposes such as Parenting courses, Cookery courses, inter-schools meetings and Bible classes. The Trust also provides the use of its premises for events such as self-help groups (AA and GA) and the development work of the Western Health and Social Care Trust with young people who need help and guidance to engage with and integrate into society, and the early years intervention and developmental and family support work done by Action for Children.

In addition small gifts/grants are made to local churches and community groups in the town to help them specifically with their benevolent/charitable work.

There is no harm flowing from the Trust's purposes.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity receives income from two principle sources: 1. from property rents received and 2. from interest on capital investments. The trust currently leases two floors of its property to the Western Health and Social Care Trust for work with teenagers, and to Action for Children for early years intervention work with children and some work with teenagers and families which complements the work of the Trust. It uses its proceeds after building maintenance costs to support work in keeping with its objects.

The Trustees have read and takes regard of the Charity Commission for Northern Ireland's guidance on Public Benefit and Public Benefit Reporting.

#### **FINANCIAL REVIEW**

The total income for the year ended 31 March 2024 amounted to £29,844 (2023:£19,890) of which £29,844 related to investment income. Donations made during the year amounted to £4,500 (2023:Nil). The charity held £279,163 in cash reserves at the yearend (2023:£263,113).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

It was registered with the Charity Commission for Northern Ireland on 26 January 2015.

The management of the charity is the responsibility of the charity Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

NIC100686

**THE BARNABAS TRUST**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2024**

---

**Principal address**

14 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7EW

**Trustees**

Mr P Little  
Mr M Potter  
Mr M J Sloan  
Mr S Richmond  
Mrs L Abbott  
Dr C Graham  
Ms L Millar

**Independent Examiner**

Mr Thomas S Patton FCA  
Patton Rainey Stenson Limited  
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6 East Bridge Street  
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Co. Fermanagh  
BT74 7BT

**Bankers**

Ulster Bank Limited  
16 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7ER

**Committee of Management**

Rev R Toner  
R Nixon  
C Elder  
Z Kingston  
A Humphreys

Approved by order of the board of trustees on 3<sup>rd</sup> December 2024 and signed on its behalf by:



.....  
Mr P Little - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BARNABAS TRUST**

---

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages four to eleven.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

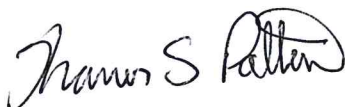
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

Date: 3<sup>rd</sup> December 2024

**THE BARNABAS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2024**

		31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Income	2	29,844	19,490
Other income		<u>-</u>	<u>400</u>
<b>Total</b>		<u>29,844</u>	<u>19,890</u>
<b>EXPENDITURE ON</b>			
Raising funds		11,391	13,125
<b>Charitable activities</b>			
Charitable donations paid		4,500	-
Other		<u>1,170</u>	<u>540</u>
<b>Total</b>		<u>17,061</u>	<u>13,665</u>
<b>NET INCOME</b>		12,783	6,225
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		448,091	441,866
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>460,874</u>	<u>448,091</u>

The notes form part of these financial statements

**THE BARNABAS TRUST**

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	31.3.24 Unrestricted funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	4,162	3,452
Investment property	6	<u>178,991</u>	<u>178,991</u>
		<b>183,153</b>	<b>182,443</b>
<b>CURRENT ASSETS</b>			
Debtors	7	2,164	4,031
Investments	8	88,910	86,830
Cash at bank and in hand		<u>190,253</u>	<u>176,283</u>
		<b>281,327</b>	<b>267,144</b>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(3,606)	(1,496)
		<u>277,721</u>	<u>265,648</u>
<b>NET CURRENT ASSETS</b>			
		<u>460,874</u>	<u>448,091</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>460,874</u>	<u>448,091</u>
<b>NET ASSETS</b>			
		<u>460,874</u>	<u>448,091</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>460,874</u>	<u>448,091</u>
<b>TOTAL FUNDS</b>		<u>460,874</u>	<u>448,091</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 3<sup>rd</sup> December 2024 and were signed on its behalf by:



.....  
Mr P Little - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

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

Fixtures and fittings                      - 20% on reducing balance

**Investment property**

Investment property held by the charity is included in the financial statements at a valuation which the Trustees consider to be fair value.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2024**

---

**2. INCOME**

	<b>31.3.24</b>	<b>31.3.23</b>
	£	£
Rents received	17,115	17,145
Reimbursed expenses	7,135	6,483
Increase/(decrease) in value of investments	2,080	(7,173)
Deposit account interest	<u>3,514</u>	<u>3,035</u>
	<u><b>29,844</b></u>	<u><b>19,490</b></u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Income	19,490
Other income	<u>400</u>
<b>Total</b>	<u><b>19,890</b></u>
<b>EXPENDITURE ON</b>	
Raising funds	13,125
Other	<u>540</u>
<b>Total</b>	<u><b>13,665</b></u>
<b>NET INCOME</b>	6,225
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>441,866</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u><b>448,091</b></u></u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2024**

---

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2023	49,872
Additions	<u>1,750</u>
At 31 March 2024	<u>51,622</u>
<b>DEPRECIATION</b>	
At 1 April 2023	46,420
Charge for year	<u>1,040</u>
At 31 March 2024	<u>47,460</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>4,162</u>
At 31 March 2023	<u>3,452</u>

**6. INVESTMENT PROPERTY**

Valuation at 31 March 2024 £178,991 (2023:£178,991).

The Investment Property is stated at valuation which the trustees consider to be fair value.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Other debtors	<u>2,164</u>	<u>4,031</u>

**8. CURRENT ASSET INVESTMENTS**

	31.3.24	31.3.23
	£	£
The Trustees of the Methodist Church in Ireland	<u>88,910</u>	<u>86,830</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2024**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23
	£	£
Bank loans and overdrafts (see note 10)	2,619	-
Other creditors	<u>987</u>	<u>1,496</u>
	<u><u>3,606</u></u>	<u><u>1,496</u></u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u><u>2,619</u></u>	<u><u>-</u></u>

**11. MOVEMENT IN FUNDS**

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	269,100	12,783	281,883
Property Capital fund	<u>178,991</u>	<u>-</u>	<u>178,991</u>
	<u>448,091</u>	<u>12,783</u>	<u>460,874</u>
<b>TOTAL FUNDS</b>	<u><u>448,091</u></u>	<u><u>12,783</u></u>	<u><u>460,874</u></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	29,844	(17,061)	12,783
	<u>29,844</u>	<u>(17,061)</u>	<u>12,783</u>
<b>TOTAL FUNDS</b>	<u><u>29,844</u></u>	<u><u>(17,061)</u></u>	<u><u>12,783</u></u>

**THE BARNABAS TRUST****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2024****11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	262,875	6,225	269,100
Property Capital fund	<u>178,991</u>	<u>-</u>	<u>178,991</u>
	<u>441,866</u>	<u>6,225</u>	<u>448,091</u>
<b>TOTAL FUNDS</b>	<u>441,866</u>	<u>6,225</u>	<u>448,091</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,890	(13,665)	6,225
	<u>19,890</u>	<u>(13,665)</u>	<u>6,225</u>
<b>TOTAL FUNDS</b>	<u>19,890</u>	<u>(13,665)</u>	<u>6,225</u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	262,875	19,008	281,883
Property Capital fund	<u>178,991</u>	<u>-</u>	<u>178,991</u>
	<u>441,866</u>	<u>19,008</u>	<u>460,874</u>
<b>TOTAL FUNDS</b>	<u>441,866</u>	<u>19,008</u>	<u>460,874</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	49,734	(30,726)	19,008
	<u>49,734</u>	<u>(30,726)</u>	<u>19,008</u>
<b>TOTAL FUNDS</b>	<u>49,734</u>	<u>(30,726)</u>	<u>19,008</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2024**

---

**12. RELATED PARTY DISCLOSURES**

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

**THE BARNABAS TRUST****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2024**

	31.3.24	31.3.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Income</b>		
Rents received	17,115	17,145
Reimbursed expenses	7,135	6,483
Increase/(decrease) in value of investments	2,080	(7,173)
Deposit account interest	<u>3,514</u>	<u>3,035</u>
	29,844	19,490
<b>Other income</b>		
Compensation received	<u>-</u>	<u>400</u>
<b>Total incoming resources</b>	<b>29,844</b>	<b>19,890</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	968	1,045
Insurance	2,039	1,919
Light and heat	4,565	6,165
Postage and telephone	-	163
Repairs and renewals	1,155	1,896
Cleaning	1,124	474
Administration	500	600
Depreciation	<u>1,040</u>	<u>863</u>
	11,391	13,125
<b>Charitable activities</b>		
Gifts and grants	4,500	-
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,170</u>	<u>540</u>
Total resources expended	<u>17,061</u>	<u>13,665</u>
<b>Net income</b>	<b><u>12,783</u></b>	<b><u>6,225</u></b>

This page does not form part of the statutory financial statements

**The Barnabas Trust**

Northern Ireland - Charity number 100686

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# Annual report

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## **THE BARNABAS TRUST**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2024**

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the trust are limited to exclusively charitable objects which shall promote the well being of the community resident in the geographical area of Enniskillen Methodist Church and its neighbouring circuits in the County of Fermanagh by associating the local authorities, voluntary organisations and residents in a common effort to advance education and to provide facilities for physical and mental training and recreation, and social, moral and intellectual development and to protect health, and to foster a community spirit for the achievement of these and other charitable objects, as an expression of the caring ministry of the Church.

##### **Public benefit**

The Trust fosters community spirit in the extensive variety of groups who use the premises for a variety of purposes such as Parenting courses, Cookery courses, inter-schools meetings and Bible classes. The Trust also provides the use of its premises for events such as self-help groups (AA and GA) and the development work of the Western Health and Social Care Trust with young people who need help and guidance to engage with and integrate into society, and the early years intervention and developmental and family support work done by Action for Children.

In addition small gifts/grants are made to local churches and community groups in the town to help them specifically with their benevolent/charitable work.

There is no harm flowing from the Trust's purposes.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity receives income from two principle sources: 1. from property rents received and 2. from interest on capital investments. The trust currently leases two floors of its property to the Western Health and Social Care Trust for work with teenagers, and to Action for Children for early years intervention work with children and some work with teenagers and families which complements the work of the Trust. It uses its proceeds after building maintenance costs to support work in keeping with its objects.

The Trustees have read and takes regard of the Charity Commission for Northern Ireland's guidance on Public Benefit and Public Benefit Reporting.

#### **FINANCIAL REVIEW**

The total income for the year ended 31 March 2024 amounted to £29,844 (2023:£19,890) of which £29,844 related to investment income. Donations made during the year amounted to £4,500 (2023:Nil). The charity held £279,163 in cash reserves at the yearend (2023:£263,113).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

It was registered with the Charity Commission for Northern Ireland on 26 January 2015.

The management of the charity is the responsibility of the charity Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

NIC100686

**THE BARNABAS TRUST**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2024**

---

**Principal address**

14 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7EW

**Trustees**

Mr P Little  
Mr M Potter  
Mr M J Sloan  
Mr S Richmond  
Mrs L Abbott  
Dr C Graham  
Ms L Millar

**Independent Examiner**

Mr Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

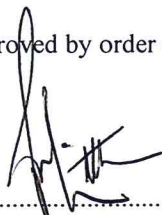
**Bankers**

Ulster Bank Limited  
16 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7ER

**Committee of Management**

Rev R Toner  
R Nixon  
C Elder  
Z Kingston  
A Humphreys

Approved by order of the board of trustees on 3<sup>rd</sup> December 2024 and signed on its behalf by:



.....  
Mr P Little - Trustee

**The Barnabas Trust**

Northern Ireland - Charity number 100686

---

# Annual return

---

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BARNABAS TRUST**

---

I report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages four to eleven.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

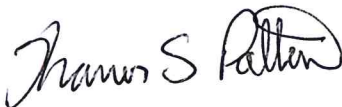
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

Date: 3<sup>rd</sup> December 2024

**The Barnabas Trust**

Northern Ireland - Charity number 100686

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# Accounts

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*Patton Rainey Stenson Limited*

Chartered Accountants and Registered Auditors

REGISTERED CHARITY NUMBER: NIC100686

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**THE BARNABAS TRUST**

Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**THE BARNABAS TRUST**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 MARCH 2023**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12

## **THE BARNABAS TRUST**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2023**

---

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the trust are limited to exclusively charitable objects which shall promote the well being of the community resident in the geographical area of Enniskillen Methodist Church and its neighbouring circuits in the County of Fermanagh by associating the local authorities, voluntary organisations and residents in a common effort to advance education and to provide facilities for physical and mental training and recreation, and social, moral and intellectual development and to protect health, and to foster a community spirit for the achievement of these and other charitable objects, as an expression of the caring ministry of the Church.

##### **Public benefit**

The Trust fosters community spirit in the extensive variety of groups who use the premises for a variety of purposes such as Parenting courses, Cookery courses, inter-schools meetings and Bible classes. The Trust also provides the use of its premises for events such as Fresh Focus programs (adult learning) and the development work of the Western Health and Social Care Trust with young people who need help and guidance to engage with and integrate into society, and the early years intervention and developmental and family support work done by Action for Children.

In addition small gifts/grants are made to local churches and community groups in the town to help them specifically with their benevolent/charitable work at Christmas.

There is no harm flowing from the Trust's purposes.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity receives income from two principle sources: 1. from property rents received and 2. from interest on capital investments. The trust currently leases two floors of its property to the Western Health and Social Care Trust for work with teenagers, and to Action for Children for early years intervention work with children and some work with teenagers and families which complements the work of the Trust. It uses its proceeds after building maintenance costs to support work in keeping with its objects.

The Trustees have read and takes regard of the Charity Commission for Northern Ireland's guidance on Public Benefit and Public Benefit Reporting.

#### **FINANCIAL REVIEW**

The total income for the year ended 31 March 2023 amounted to £19,890 (2022:£31,336) of which £19,490 related to investment income. Donations made during the year amounted to £Nil (2022:Nil). The charity held £263,113 in cash reserves at the year end (2022:£256,859).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

It was registered with the Charity Commission for Northern Ireland on 26 January 2015.

The management of the charity is the responsibility of the charity Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

NIC100686

**THE BARNABAS TRUST**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2023**

---

**Principal address**

C/o Ms Zelda Kingston  
14 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7EW

**Trustees**

Mr P Little  
Mr M Potter  
Mr M J Sloan  
Mr S Richmond  
Mrs L Abbott  
Dr C Graham  
Ms L Millar

**Independent Examiner**

Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

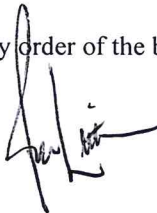
**Bankers**

Ulster Bank Limited  
16 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7ER

**Committee of Management**

Rev R Toner  
R Nixon  
C Elder  
Z Kingston  
Rev Livingston

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



Mr P Little - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BARNABAS TRUST**

---

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

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

10 April 2024

**THE BARNABAS TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2023**

		31.3.23 Unrestricted funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Investment income	2	19,490	31,336
Other income		<u>400</u>	<u>-</u>
<b>Total</b>		<u>19,890</u>	<u>31,336</u>
<b>EXPENDITURE ON</b>			
Raising funds		13,125	10,312
Other		<u>540</u>	<u>540</u>
<b>Total</b>		<u>13,665</u>	<u>10,852</u>
<b>NET INCOME</b>		6,225	20,484
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>441,866</u>	<u>421,382</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>448,091</u>	<u>441,866</u>

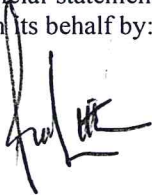
The notes form part of these financial statements

**THE BARNABAS TRUST**

**BALANCE SHEET**  
**31 MARCH 2023**

		31.3.23 Unrestricted funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	3,452	4,315
Investment property	6	<u>178,991</u>	<u>178,991</u>
		182,443	183,306
<b>CURRENT ASSETS</b>			
Debtors	7	4,031	3,189
Investments	8	86,830	94,003
Cash at bank and in hand		<u>176,283</u>	<u>162,855</u>
		267,144	260,047
<b>CREDITORS</b>			
Amounts falling due within one year	9	(1,496)	(1,487)
		<u>265,648</u>	<u>258,560</u>
<b>NET CURRENT ASSETS</b>			
		<u>265,648</u>	<u>258,560</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		448,091	441,866
<b>NET ASSETS</b>		<u>448,091</u>	<u>441,866</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>448,091</u>	<u>441,866</u>
<b>TOTAL FUNDS</b>		<u>448,091</u>	<u>441,866</u>

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



Mr P Little - Trustee

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Fixtures and fittings                      - 20% on reducing balance

**Investment property**

Investment property held by the charity is included in the financial statements at a valuation which the Trustees consider to be fair value.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2023**

**2. INVESTMENT INCOME**

	31.3.23	31.3.22
	£	£
Rents received	17,145	16,309
Reimbursed expenses	6,483	6,119
Increase/(decrease) in value of investments	(7,173)	7,383
Deposit account interest	<u>3,035</u>	<u>1,525</u>
	<u>19,490</u>	<u>31,336</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Investment income	<u>31,336</u>
<b>EXPENDITURE ON</b>	
Raising funds	10,312
Other	<u>540</u>
<b>Total</b>	<u>10,852</u>
<b>NET INCOME</b>	20,484
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	421,382
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>441,866</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2023**

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**5. TANGIBLE FIXED ASSETS**

Fixtures  
and  
fittings  
£

**COST**

At 1 April 2022 and 31 March 2023

49,872

**DEPRECIATION**

At 1 April 2022

45,557

Charge for year

863

At 31 March 2023

46,420

**NET BOOK VALUE**

At 31 March 2023

3,452

At 31 March 2022

4,315

**6. INVESTMENT PROPERTY**

Valuation at 31 March 2023 £178,991 (2022:£178,991).

The Investment Property is stated at valuation which the trustees consider to be fair value.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

31.3.23

31.3.22

£

£

Other debtors

4,031

3,189

**8. CURRENT ASSET INVESTMENTS**

31.3.23

31.3.22

£

£

The Trustees of the Methodist Church in Ireland

86,830

94,003

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.23</b>	<b>31.3.22</b>
	£	£
Other creditors	<u>1,496</u>	<u>1,487</u>

**10. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	262,875	6,225	269,100
Property Capital fund	<u>178,991</u>	-	<u>178,991</u>
	<u>441,866</u>	<u>6,225</u>	<u>448,091</u>
<b>TOTAL FUNDS</b>	<u>441,866</u>	<u>6,225</u>	<u>448,091</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	19,890	(13,665)	6,225
	<u>19,890</u>	<u>(13,665)</u>	<u>6,225</u>
<b>TOTAL FUNDS</b>	<u>19,890</u>	<u>(13,665)</u>	<u>6,225</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	242,391	20,484	262,875
Property Capital fund	<u>178,991</u>	-	<u>178,991</u>
	<u>421,382</u>	<u>20,484</u>	<u>441,866</u>
<b>TOTAL FUNDS</b>	<u>421,382</u>	<u>20,484</u>	<u>441,866</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	31,336	(10,852)	20,484
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>31,336</u>	<u>(10,852)</u>	<u>20,484</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	242,391	26,709	269,100
Property Capital fund	<u>178,991</u>	<u>-</u>	<u>178,991</u>
	<u>421,382</u>	<u>26,709</u>	<u>448,091</u>
<b>TOTAL FUNDS</b>	<u>421,382</u>	<u>26,709</u>	<u>448,091</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,226	(24,517)	26,709
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>51,226</u>	<u>(24,517)</u>	<u>26,709</u>

**THE BARNABAS TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

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**11. RELATED PARTY DISCLOSURES**

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

**THE BARNABAS TRUST****\* DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 MARCH 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Rents received	17,145	16,309
Reimbursed expenses	6,483	6,119
Increase/(decrease) in value of investments	(7,173)	7,383
Deposit account interest	<u>3,035</u>	<u>1,525</u>
	19,490	31,336
<b>Other income</b>		
Compensation received	<u>400</u>	<u>-</u>
<b>Total incoming resources</b>	<b>19,890</b>	<b>31,336</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	1,045	866
Insurance	1,919	1,878
Light and heat	6,165	4,421
Postage and telephone	163	229
Sundries	-	37
Repairs and renewals	1,896	619
Cleaning	474	684
Administration	600	489
Depreciation	<u>863</u>	<u>1,079</u>
	13,125	10,302
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	-	10
<b>Governance costs</b>		
Accountancy and legal fees	<u>540</u>	<u>540</u>
<b>Total resources expended</b>	<b><u>13,665</u></b>	<b><u>10,852</u></b>
<b>Net income</b>	<b><u>6,225</u></b>	<b><u>20,484</u></b>

This page does not form part of the statutory financial statements

**The Barnabas Trust**

Northern Ireland - Charity number 100686

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# Annual report

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## **THE BARNABAS TRUST**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) applicable to Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the trust are limited to exclusively charitable objects which shall promote the well being of the community resident in the geographical area of Enniskillen Methodist Church and its neighbouring circuits in the County of Fermanagh by associating the local authorities, voluntary organisations and residents in a common effort to advance education and to provide facilities for physical and mental training and recreation, and social, moral and intellectual development and to protect health, and to foster a community spirit for the achievement of these and other charitable objects, as an expression of the caring ministry of the Church.

##### **Public benefit**

The Trust fosters community spirit in the extensive variety of groups who use the premises for a variety of purposes such as Parenting courses, Cookery courses, inter-schools meetings and Bible classes. The Trust also provides the use of its premises for events such as Fresh Focus programs (adult learning) and the development work of the Western Health and Social Care Trust with young people who need help and guidance to engage with and integrate into society, and the early years intervention and developmental and family support work done by Action for Children.

In addition small gifts/grants are made to local churches and community groups in the town to help them specifically with their benevolent/charitable work at Christmas.

There is no harm flowing from the Trust's purposes.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The charity receives income from two principle sources: 1. from property rents received and 2. from interest on capital investments. The trust currently leases two floors of its property to the Western Health and Social Care Trust for work with teenagers, and to Action for Children for early years intervention work with children and some work with teenagers and families which complements the work of the Trust. It uses its proceeds after building maintenance costs to support work in keeping with its objects.

The Trustees have read and takes regard of the Charity Commission for Northern Ireland's guidance on Public Benefit and Public Benefit Reporting.

#### **FINANCIAL REVIEW**

The total income for the year ended 31 March 2023 amounted to £19,890 (2022:£31,336) of which £19,490 related to investment income. Donations made during the year amounted to £Nil (2022:Nil). The charity held £263,113 in cash reserves at the year end (2022:£256,859).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

It was registered with the Charity Commission for Northern Ireland on 26 January 2015.

The management of the charity is the responsibility of the charity Trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

NIC100686

**THE BARNABAS TRUST**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2023**

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**Principal address**

C/o Ms Zelda Kingston  
14 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7EW

**Trustees**

Mr P Little  
Mr M Potter  
Mr M J Sloan  
Mr S Richmond  
Mrs L Abbott  
Dr C Graham  
Ms L Millar

**Independent Examiner**

Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

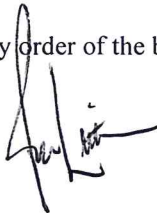
**Bankers**

Ulster Bank Limited  
16 Darling Street  
Enniskillen  
Co. Fermanagh  
BT74 7ER

**Committee of Management**

Rev R Toner  
R Nixon  
C Elder  
Z Kingston  
Rev Livingston

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



Mr P Little - Trustee

**The Barnabas Trust**

Northern Ireland - Charity number 100686

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# Annual return

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BARNABAS TRUST**

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

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Thomas S Patton FCA  
Patton Rainey Stenson Limited  
Chartered Accountants  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

10 April 2024