

**Charity registration number 1094570**

**Company registration number 04462901 (England and Wales)**

**BARNABAS - SAFE & SOUND**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# BARNABAS - SAFE & SOUND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr T Armstrong Mr G Lee Ms E Shields Mr J Jones Ms K Johnstone
<b>Charity number</b>	1094570
<b>Company number</b>	04462901
<b>Registered office</b>	Wellwood House Dark Lane Morpeth Northumberland NE61 1SU
<b>Independent examiner</b>	Simon Brown BA ACA DChA Azets Audit Services Bulman House Regent Centre Gosforth Newcastle Upon Tyne NE3 3LS
<b>Key Management Personnel</b>	Mrs H Brown, Manager Mrs G Monaghan, Finance officer

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# BARNABAS - SAFE & SOUND

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# DIRECTORS' REPORT 2023/2024

Supporting young people as they transition to adulthood, through the provision of youth work and supported housing





## WHAT WE DO

**Vision:** Giving young people a place.

**Approach:** We work with young people to understand their short, medium and long-term priorities and challenges, to enable us to provide a service that is unique to them.

**Adding Real Value:** Our whole ethos is about providing a safe space and a professional team of staff who will listen to, and understand the needs of every individual young person.

## LEGAL STATUS & AREA OF BENEFIT

We are a registered charity: No 1094570

We are also a Company Limited by Guarantee: No 04462901

Our area of benefit is Northumberland.

## GOVERNANCE & LEADERSHIP

The Board of Directors (who are also Charity Trustees), consists of five members with individual roles and shared accountability for the strategic direction, the fiduciary responsibility and the prudent governance of the charitable company.

During the year the Directors have held 6 board meetings. The Charity held its Annual General Meeting on Monday 25th March 2024 where the financial year 2022/2023 was reviewed - annual accounts and charity performance was shared with its members'.

## CHAIR'S FOREWARD

On behalf of the Board of Trustees, I present our Director's Report for 2023-2024. This year shows another year of positive progress. Barnabas understand it has been another challenging year for young people, but with our vision in place we have clear objects focused on making a real difference to the lives of young people aged 11 to 25 years.

This year we have worked with staff, trustees and young people to review our Vision, Mission and Values. This showed us what young people thought about what we are aiming to achieve and how we do it. The feedback was positive, however, the group wanted to see our vision, mission and values written in a young person friendly way. After working with them around this, this has now been updated.

As a charity we continue to provide a safe space where young people can talk openly without prejudice and access a universal offer of services. We continue to build continuity and consistency within the Charity, through the work of our team and our current highly experienced board of trustees. Barnabas has again achieved fantastic outcomes for young people:

**Safe and Sound Youth:** We have continued to offer sessions for young people in our amazing safe space, where they engage and build relationships. We began a new Barista training project, and worked with a small group on how the training would look, and how the Garage Café would become a social enterprise.

**Safe and Sound Advice:** This project has merged with Safe & Sound Homes for recording and funding purposes, as we found most advice given was around housing and welfare rights. Advice is still a valuable part of what we do, and we will still offer this service.

**Safe and Sound Homes:** Our provision grew this year, taking on two new properties, both of which have been fully occupied from being ready. We have had one young person take on the tenancy of one of our other properties as part of our move on project, and we have another waiting to do the same. This project allows the young person to manage their rent and utilities in one of our properties, with reduced support, in turn giving them, and the landlord the confidence that they can live independently.

Young people continue to be at the heart of our current priorities. We are immensely proud of our team, volunteers, and supporting partners. We could not have achieved this success without the ongoing support of our community, Charitable Trusts, and those who donated, fundraised, and volunteered to help us deliver our support to young people, we thank you all most sincerely.

**Emma Shields**  
Chairperson



# PLANS FOR THE FUTURE

**ASSETS & RESOURCES** – We continue to look at ways of improving our facilities at our Wellwood House base. We are acutely aware of the current housing crisis – and the lack of affordable accommodation for young people. Our own residents are struggling to move on to independence as a result. We are hopeful that we can extend our offering of accommodation for young people in Morpeth, with further development of our site.

**PREVENTION: Safe & Sound YOUTH** – our engagement with junior youth groups has been successful, and the young people have completed a range of creative projects, including engagement with the community. We will be looking to expand on these projects, to further build on their social skills, giving them greater responsibility as they mature.

We have looked at new ways to engage with senior youth groups, which is proving more challenging. One option is to offer opportunities for young people to obtain training, and qualifications to assist them in finding work. We want to empower these young people, giving them the tools they need to succeed. We will consult with young people regarding this.

**CRISIS: Safe & Sound HOMES** – as stated above, a targeted approach towards the continued development of Wellwood House, in particular through the provision of additional accommodation, will help to expand our offering, although we anticipate this project will take around 5 years from start to finish.

As we move forward into 2024/2025 we continue to be aware of the social and economic pressures our society faces. We will prioritise the needs of our local community, and as always our services will be delivered to provide positive outcomes for young people, saving the economy, to ensure a wider fiscal benefit.





# Supported HOUSING

## For young people aged 16 to 25 years

Supported accommodation for young people in housing crisis has been our primary project from inception. Since 2001, over 330 young people have benefitted from having safe accommodation and sound advice. The housing project provides our main source of income.

# 15

Number of housing referrals 2023-2024

Number of referrals from young people under 18 years

# 0

Number of referrals from young people 18 years and over

# 15

We received housing referrals from Work Coaches at the Job Centre, Refugee Resettlement, Northumberland Recovery Partnership, NHS Mental Health, NCC Homelessness Department, and young people also self referred.

# 5

Number of young people who moved in

We began the year with 8 bed spaces. We ended the year with capacity for 11 bed spaces.

Supported accommodation occupancy was 77%. We experienced 23% voids but much of this represents periods of refurbishment when taking on new property.

# 77%

Young people received tailored support, specific to their own individual needs. A young person may require accommodation for a short period of time, some may need longer. Move on's are planned wherever possible.

# 2

Number of young people who moved on

Positive moves to independence

Moving on is an integral part of a resident's support plan.

# 2

There were no negative move on's during the year. Our Warnings Procedure was implemented to address any housing issues.

# £170,443

Our income generated from the provision of supported accommodation, and floating support to one tenant living within their own home.

*"Before I came to Barnabas, I was sleeping rough in Newcastle, which was awful. I came to Morpeth and slept on the streets. I was on a downward spiral, and was using drugs to help me get through it.*

*Then I met Hayley and Sandra from Barnabas. They gave me some supplies, put me in touch with the food bank, and let me have a shower and wash my clothes. Not long after, I was given a place in one of their flats.*

*I've been with Barnabas for 2yrs now. I've been supported to claim the right benefits, and have been encouraged to do training, while learning to cook and look after the flat. Sandra and I have made some canny meals - pizza, lasagne, curry and cottage pie. I've rebuilt bridges with my family. I've got certificates in MIG Welding, First Aid, and have recently done my SIA Certificate which has given me work in security.*

*Now I'm looking for my own flat. If I hadn't got this support from Barnabas, I think my bad choices would have led me to prison or worse."*

Resident, 2024



We are there for young people when they need help, and don't know who to ask. Our staff are experienced, supportive, non-judgemental and can help to make sense of things, when young people feel lost. Young people often feel intimidated by formalised services - we break down these barriers by offering guidance, and where appropriate signpost to other agencies who provide specialist support.

10

Number of young people accessing only advice

Topics covered included obtaining ID, welfare benefits, access to banking, and referrals to the food bank. We helped to signpost them to the homelessness team when we were unable to accommodate and to other agencies as appropriate. We assisted them to complete housing applications and access essential healthcare services.

## The main issues experienced by young people in crisis:

Lack of Affordable Accommodation

Rough Sleeping and Sofa Surfing

Family Breakdown & Relationships

Mental Health & Emotional Wellbeing

Pregnancy



New resident welcome pack

Sandra, Support Worker

Our Support Worker, Sandra, provides one to one support to the young people in our accommodation. As a frontline provider, her insight into housing issues is invaluable. She has seen the impact the current lack of affordable accommodation is having on young people. Indeed, this is one of the biggest challenges for young people in our housing project - being ready to move on, but there being no suitable housing available.

## Raising awareness of homeless issues in Northumberland



Alongside our ongoing partnership work with other support agencies, and regular networking within the business community, Barnabas Safe & Sound also work closely with CEO Sleepout - a nationwide initiative which gives insight to some of the country's biggest corporate hitters. At a sleepout, participants get to hear first hand from those with lived experience of homelessness.

They are then invited to spend a night under stars, to give just a glimpse of what it is like for those spending every night outside, subject to the elements, whilst raising money for local causes, including Barnabas Safe & Sound. This year, our team were joined by Barnabas ex-resident, Danielle, who shared her homelessness story with a room of awe-struck fundraisers. Danielle has since become an amazing ambassador for the charity. In 2023, CEO Sleepout raised £3,200 for Barnabas Safe & Sound, which as unrestricted funds has contributed to our ongoing core costs.



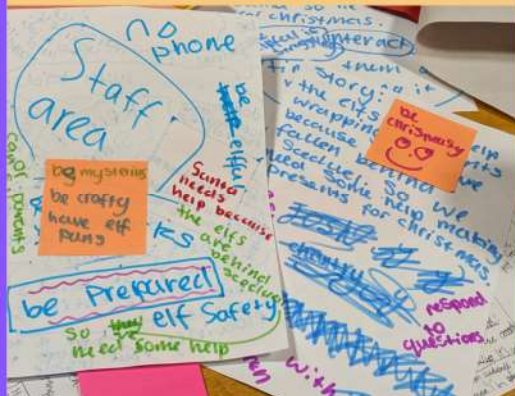
# YOUTH WORK

## For young people aged 11 to 19 years.

Our youth work team are trained to keep young people safe. We understand what is important to young people. We promise to always listen, because we value their thoughts, feelings and opinions.

### Be Your Best Elf

Our fabulous Creative Group undertook a project between September and December 2023. Working in partnership with Thinky Dinky Do, our youth work team supported the group to deliver 2 days' of Elf Workshops to younger children within the community. The project involved planning of the workshops, building and creating sets and props, writing scripts and performing as Elves within the North Pole mail room.



### Creative Group

28 sessions delivered  
7 young people in attendance weekly

### Garage Youth Club

39 sessions  
23 young people in attendance during the year

### Schools Out for Summer Program

5 weeks of activities  
39 sessions delivered  
155 children and young people engaged  
344 places allocated  
5 young people volunteered their time

### Unplugged Program February Half-term

4 sessions delivered  
38 children and young people in attendance

### Don't Worry, Be Hoppy Easter Break Program

3 sessions delivered  
46 children and young people in attendance

### IMPACT:

- Young people were safe and explored their own behaviors and choices.
- Young people broadened their experiences and learned new skills.
- Young people supported each other as peers.
- Young people solved problems and became more resilient.
- Young people engaged in physical activity and improved their wellbeing.
- Young people helped develop our services, and set our agenda for the future.
- Young people are aware of our projects and know where they can get help.





# FINANCIAL OVERVIEW



**£ 220,284** INCOME FOR THE YEAR



**£ 257,342** EXPENDITURE FOR THE YEAR

## RESTRICTED FUNDING

£36,325 restricted funding brought forward from 2022/2023

£26,527 additional restricted funding received during the year.

£56,753 of restricted funding spent during the year.

£6,099 carried forward to 2023/2024.



## HOW DID WE SPEND OUR RESTRICTED FUNDS IN 2023/2024?

**£35,464**

YOUTH WORK & PROJECTS

**£9,855**

HOUSING & ADVICE

**£11,434**

CORE OFFICE ACTIVITIES

## FINANCIAL GOVERNANCE AND RESERVES

The charity has an appointed Treasurer who liaises with the Finance Officer regarding day to day processing and reporting. Finances are then reported to the Board to assist them in their decision making, and to continually review our strategic plan.

Our current policy is to maintain free reserves equivalent to three months' operational costs of £30,000. The Board of Trustees will review this policy annually, and may alter the amount stated to ensure the Charity continues to meet its financial obligations, whilst demonstrating resilience when managing unforeseen financial situations.

Continued development of our policy will assist Barnabas Safe & Sound in their strategic planning and budgeting process, and will inform the risk management process by identifying uncertainty in future income streams.





# ACKNOWLEDGEMENTS

The work we do is made possible by the fantastic support we receive from our community, the young people with whom we work, charitable trusts and all those who choose to support us by volunteering, sponsoring our efforts, giving their time, and their money to invest in our vision, mission and values. We are truly grateful.

**We would like to thank the following organisations who have supported us financially in 2023-2024.**

NCC Community Chest  
NCC Community Fund  
Morpeth Town Council  
Joseph Strong Fraser Trust  
The Community Foundation  
- Newcastle Building Society  
- Willan Trust  
- P & G Foundation  
- Wellesley Fund  
- Riverbank Foundation  
- Giving Network

Netherton Park Trust  
Sir James Knott Trust  
Youth Investment Fund  
William Leech Charity  
Ballinger Trust  
Rotary Club of Morpeth  
St George's RC Church

Armstrong Hall Christian Fellowship

**We also acknowledge the support we received from those individuals who give/donate to Barnabas regularly. Your kindness and support is most appreciated.**



**We would like to thank the following organisations who have worked in partnership with us in 2023-2024**

Northumberland County Council  
- Adult Services  
- Housing Department  
Morpeth Town Council  
Bernicia Housing  
Advance Northumberland  
Wellbeck Estates  
Department for Work & Pensions  
King Edward VI School  
Yoga Den Morpeth  
Northumberland CVA  
Inside Morpeth  
More in Morpeth  
Me & Alan  
LASP Outdoors  
Thinky Dinky Do  
CEO Sleepout  
Wansbeck Valley Foodbank  
Young Carers

**Lastly, we give special acknowledgement to all the young people who have engaged with Barnabas over the last year. You continue to inspire us with your imagination, ideas, and enthusiasm. Thank you.**



Barnabas Safe & Sound, Wellwood House, Dark Lane, Morpeth, Northumberland, NE61 1SU

Telephone: 01670 517721 / Email: [admin@barnabasne.org.uk](mailto:admin@barnabasne.org.uk)

Website: [www.barnabas-northumberland.org.uk](http://www.barnabas-northumberland.org.uk)

Charity Registration No: 1094570 / Company Limited by Guarantee 04462901



# **BARNABAS - SAFE & SOUND**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **Fundraising disclosure**

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional fundraiser or commercial participator to raise funds. Any monies raised direct from the public follows all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

##### **Public benefit**

See disclosure within Directors' report.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### **Going concern**

The trustees have prepared a budget and cashflow forecast and have concluded that the charity continues to be a going concern for the foreseeable future. On that basis they have continued to adopt the going concern basis when preparing the financial statements.

#### **Structure, governance and management**

##### **Arrangements for setting key management personnel remuneration**

The board, who give their time freely and no trustees received remuneration in the year, have considered the Key Management Personnel (KMP) of the charitable company, as noted in the Reference and Administration section. Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the charity on a day to day basis.

The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pay levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with budget and forecast information, ensuring that the charitable company can afford any proposed increases. The board then agree any uplift to remuneration.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr T Armstrong

Mr G Lee

Ms E Shields

Mr J Jones

Ms K Johnstone

Mr A R Guest

(Resigned 16 October 2023)



## **BARNABAS - SAFE & SOUND**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024**

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#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Barnabas - Safe & Sound for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees' report was approved by the Board of Trustees.



Kate Johnstone 27 Nov 2024 21:03:10 GMT (UTC +0)

Ms K Johnstone  
**Trustee**

Date: 27/11/2024

# BARNABAS - SAFE & SOUND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNABAS - SAFE & SOUND

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I report to the trustees on my examination of the financial statements of Barnabas - Safe & Sound (the charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Simon Brown 28 Nov 2024 07:51:38 GMT (UTC +0)

**Simon Brown BA ACA DChA**

Azets Audit Services  
Bulman House  
Regent Centre  
Gosforth  
Newcastle Upon Tyne  
NE3 3LS

Dated: 28/11/2024.....



## BARNABAS - SAFE & SOUND

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

#### Current financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Income from:</u></b>					
Donations and legacies	3	19,340	26,527	45,867	67,987
Charitable activities	4	170,443	-	170,443	116,472
Other trading activities	5	3,966	-	3,966	10,715
Investments	6	8	-	8	7
<b>Total income</b>		<u>193,757</u>	<u>26,527</u>	<u>220,284</u>	<u>195,181</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	7	<u>200,589</u>	<u>56,753</u>	<u>257,342</u>	<u>254,171</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(6,832)	(30,226)	(37,058)	(58,990)
Fund balances at 1 April 2023		<u>408,123</u>	<u>36,325</u>	<u>444,448</u>	<u>503,438</u>
<b>Fund balances at 31 March 2024</b>		<u><u>401,291</u></u>	<u><u>6,099</u></u>	<u><u>407,390</u></u>	<u><u>444,448</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BARNABAS - SAFE & SOUND****STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	9,207	58,780	67,987
Charitable activities	4	116,472	-	116,472
Other trading activities	5	10,715	-	10,715
Investments	6	7	-	7
<b>Total income</b>		<u>136,401</u>	<u>58,780</u>	<u>195,181</u>
<b><u>Expenditure on:</u></b>				
Charitable activities	7	<u>214,087</u>	<u>40,084</u>	<u>254,171</u>
<b>Net expenditure for the year/ Net movement in funds</b>		(77,686)	18,696	(58,990)
Fund balances at 1 March 2022		<u>485,809</u>	<u>17,629</u>	<u>503,438</u>
<b>Fund balances at 28 February 2023</b>		<u><u>408,123</u></u>	<u><u>36,325</u></u>	<u><u>444,448</u></u>



**BARNABAS - SAFE & SOUND****STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		450,213		482,445
<b>Current assets</b>					
Debtors	15	3,812		14,047	
Cash at bank and in hand		32,243		30,272	
			36,055		44,319
<b>Creditors: amounts falling due within one year</b>	17	(12,135)		(10,192)	
Net current assets			23,920		34,127
<b>Total assets less current liabilities</b>			474,133		516,572
<b>Creditors: amounts falling due after more than one year</b>	18		(66,743)		(72,124)
<b>Net assets</b>			407,390		444,448
<b>Income funds</b>					
Restricted funds	19		6,099		36,325
<u>Unrestricted funds</u>					
Unrestricted funds	20	401,291		408,123	
			401,291		408,123
			407,390		444,448

## **BARNABAS - SAFE & SOUND**

### **STATEMENT OF FINANCIAL POSITION (CONTINUED)**

**AS AT 31 MARCH 2024**

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The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 27/11/2024



Kate Johnstone 27 Nov 2024 21:03:10 GMT (UTC +0)

Ms K Johnstone  
Trustee

Company registration number 04462901



# BARNABAS - SAFE & SOUND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

Barnabas - Safe & Sound is a private company limited by guarantee incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation. The registered office is Wellwood House, Dark Lane, Morpeth, Northumberland, NE61 1SU.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

#### Donations

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### Legacies

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.



# BARNABAS - SAFE & SOUND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 1 Accounting policies

(Continued)

##### Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### Investment income

Investment income is recognised on receivable basis.

Income tax recoverable in relation to investment income is recognised for the period in which the income is earned.

##### Other income

Housing management and support services income is recognised for the period in which the income is earned.

Rental income is recognised as income for the period rent is due.

Youth Club income is recognised as activities are undertaken.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets costing £250 or more are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Fixtures and fittings	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# BARNABAS - SAFE & SOUND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# **BARNABAS - SAFE & SOUND**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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#### **2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



**BARNABAS - SAFE & SOUND**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

3 Donations and legacies	Unrestricted funds		Restricted funds		Total	
	2024	2024	2024	2024	2023	2023
	£	£	£	£	£	£
Donations from individuals	12,678	-	-	8,207	8,207	8,207
Grants	6,662	26,527	26,527	1,000	58,780	59,780
	19,340	26,527	26,527	9,207	58,780	67,987

# BARNABAS - SAFE & SOUND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Housing management	167,284	109,629
Housing support services	3,159	6,843
	<u>170,443</u>	<u>116,472</u>

### 5 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Property rental income	3,775	10,543
Youth work	191	172
Other trading activities	<u>3,966</u>	<u>10,715</u>

### 6 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>8</u>	<u>7</u>



## BARNABAS - SAFE & SOUND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 7 Charitable activities

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
House management	73,118	-	73,118	63,794	-	63,794
Housing support services	47,922	9,855	57,777	71,659	9,202	80,861
Floating support	6,998	-	6,998	6,942	-	6,942
Core	59,758	11,434	71,192	51,349	13,504	64,853
Youth work	8,233	35,464	43,697	4,478	17,378	21,856
	<u>196,029</u>	<u>56,753</u>	<u>252,782</u>	<u>198,222</u>	<u>40,084</u>	<u>238,306</u>
Share of governance costs (see note 8)	4,560	-	4,560	15,865	-	15,865
	<u>200,589</u>	<u>56,753</u>	<u>257,342</u>	<u>214,087</u>	<u>40,084</u>	<u>254,171</u>
<b>Analysis by fund</b>						
Unrestricted funds	200,589	-	200,589	214,087	-	214,087
Restricted funds	-	56,753	56,753	-	40,084	40,084
	<u>200,589</u>	<u>56,753</u>	<u>257,342</u>	<u>214,087</u>	<u>40,084</u>	<u>254,171</u>

#### 8 Support costs

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Examination of the financial statements	-	4,560	4,560	4,200	
Legal fees	-	-	-	11,665	
	<u>-</u>	<u>4,560</u>	<u>4,560</u>	<u>15,865</u>	
Analysed between					
Charitable activities	-	4,560	4,560	15,865	
	<u>-</u>	<u>4,560</u>	<u>4,560</u>	<u>15,865</u>	

#### Allocation of support costs

The charitable company allocates costs direct to activities as far as possible, then identifies the remaining costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities undertaken in the year.

## BARNABAS - SAFE & SOUND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<b>9</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		£	£
	Net movement in funds is stated after charging/(crediting)		
	Depreciation of owned tangible fixed assets	32,232	36,147
		<u>          </u>	<u>          </u>

#### 10 Independent Examiner's remuneration

<b>Fees payable to the charity's Independent Examiner:</b>	<b>2024</b>	<b>2023</b>
	£	£
Independent Examination of the charity's annual accounts	4,560	4,200
	<u>          </u>	<u>          </u>

#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 12 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Provision of charitable services	4	9
Administrative staff	2	2
	<u>          </u>	<u>          </u>
<b>Total</b>	<b>6</b>	<b>11</b>
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	100,958	116,054
Social security costs	7,560	4,456
Pension costs	3,275	3,825
	<u>          </u>	<u>          </u>
	<b>111,793</b>	<b>124,335</b>
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

#### 13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.



**BARNABAS - SAFE & SOUND****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024****14 Tangible fixed assets**

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2023	617,640	96,580	714,220
At 31 March 2024	617,640	96,580	714,220
<b>Depreciation and impairment</b>			
At 1 April 2023	160,683	71,092	231,775
Depreciation charged in the year	12,353	19,879	32,232
At 31 March 2024	173,036	90,971	264,007
<b>Carrying amount</b>			
At 31 March 2024	444,604	5,609	450,213
At 28 February 2023	456,957	25,488	482,445

**15 Debtors**

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,812	7,475
Other debtors	-	6,572
	3,812	14,047

**16 Loans and overdrafts**

	2024 £	2023 £
Bank loans	72,105	77,151
Payable within one year	5,362	5,027
Payable after one year	66,743	72,124

Included within creditors more than one year in an amount of £41,468 (2023: £48,443 ) in respect of liabilities payable or repayable by installments which fall due for payments after more than five years from the reporting date. Interest is charged at 6.5%.

The bank loans due more than one year relate to mortgages on the properties held and there is a legal charge against such properties.

**BARNABAS - SAFE & SOUND****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024****17 Creditors: amounts falling due within one year**

	Notes	2024 £	2023 £
Bank loans	16	5,362	5,027
Other taxation and social security		1,772	-
Other creditors		-	965
Accruals		5,001	4,200
		<u>12,135</u>	<u>10,192</u>

**18 Creditors: amounts falling due after more than one year**

	Notes	2024 £	2023 £
Bank loans	16	66,743	72,124

**19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 April 2023 £	Movement in funds		
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £		Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Youth Work Provision	17,629	58,780	(40,084)	15,036	25,027	(35,464)	4,599
Core activities	-	-	-	11,434	-	(11,434)	-
Housing support	-	-	-	9,855	1,500	(9,855)	1,500
	<u>17,629</u>	<u>58,780</u>	<u>(40,084)</u>	<u>36,325</u>	<u>26,527</u>	<u>(56,753)</u>	<u>6,099</u>

The specific purposes for which the funds are to be applied are as follows:

**Youth Work Provision**

The funding is held in the respect of the provision of youth activities.



## BARNABAS - SAFE & SOUND

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 20 Unrestricted funds

	Movement in funds			Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
General Funds	475,809	136,401	(204,087)	408,123	193,757	(200,589)	401,291
Building maintenance fund	10,000	-	(10,000)	-	-	-	-
	<u>485,809</u>	<u>136,401</u>	<u>(214,087)</u>	<u>408,123</u>	<u>193,757</u>	<u>(200,589)</u>	<u>401,291</u>

The specific purposes for which the funds are to be applied are as follows:

#### Building maintenance fund

£Nil (2023: £Nil) has been designated to cover potential ongoing costs in maintaining the property.

#### 21 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds		Restricted funds	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	450,213	-	450,213	482,445	-	482,445
Current assets/(liabilities)	17,821	6,099	23,920	(2,198)	36,325	34,127
Long term liabilities	(66,743)	-	(66,743)	(72,124)	-	(72,124)
	<u>401,291</u>	<u>6,099</u>	<u>407,390</u>	<u>408,123</u>	<u>36,325</u>	<u>444,448</u>

#### 22 Financial commitments, guarantees and contingent liabilities

Included in the statement of financial position are unpaid pension contributions of £441 (2023: £345).

#### 23 Capital commitments

The total amount of other financial commitments not provided in the financial statements was £Nil (2023 - £Nil).

#### 24 Related party transactions

During the year the charity made the following related party transactions:

##### Trustees

During the year the charity received donations totalling £120 from trustee G Lee (2023: £120).

During the year the charity received membership fees totalling £40 from K Johnstone, E Shields and H Brown. At the balance sheet date the amount due to/from Trustees was £Nil (2023 - £Nil).