

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2025
for
Barnabas Fellowship of Churches Trust

RAA Avalon Accounting Ltd
12 Park Lane
Tilehurst
Reading
Berkshire
RG31 5DL

Barnabas Fellowship of Churches Trust

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for the Year Ended 31 December 2025

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Barnabas Fellowship of Churches Trust

Report of the Trustees for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees present their annual report and accounts for the year ended 31 December 2025.

Objectives

Barnabas seeks to plant or support churches that meet the needs of the area in which they are located. Barnabas also seeks to provide a framework for relationship where Christians can come together for mutual support and encouragement. Barnabas England also provides covering and support for church leaders by means of accreditation. Barnabas is a member of the Evangelical Alliance in the UK.

Report

There are eight Barnabas England Churches and associated communities in England and two Barnabas Northern Ireland churches. We also have ministries and individuals that associate with us through our training and events. We are supporting two other church communities with renewal in their communities also. We are also currently beginning to make plans for up to two church plants within the next 18 months.

The two Northern Ireland churches continued to work together with a main thrust of this being the successful annual conference held in Coleraine.

The Turning an evangelistic initiative has continued to support missions in Reading, Berkshire, across several boroughs of London and in the nations of Switzerland, Spain (Gran Canaria), South Africa and Zambia. Discussions are also beginning with a large denomination in the UK for a nationwide mission in the next few years.

The development of New Carmel Prophets has continued with prophetic hubs now launched in Reading, Birmingham, West London with Cambridge and Essex in development.

The work of Barnabas internationally has also continued which is led by the International Oversight Team (IOT). There are Barnabas Churches and projects located in France, Zambia, Zimbabwe, Cote D'Ivoire and Israel. A development over the last year has been coaching for pastors and leaders in both Zambia and Zimbabwe. Since beginning this has led to the establishing of six new church plants in Livingstone Zambia with the plan being to start planting new churches in Zimbabwe next year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document and a deed of trust.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1071300

Principal address

384, The Meadway
Tilehurst
Reading
Berkshire
RG30 4NX

Barnabas Fellowship of Churches Trust

Report of the Trustees
for the Year Ended 31 December 2025

Trustees

Mr. Gareth Owen
Mr. Cameron Crawford
Mr. Mark Hirst
Mr. Gary Victor Ashe

Independent Examiner

RAA Avalon Accounting Ltd
12 Park Lane
Tilehurst
Reading
Berkshire
RG31 5DL

Approved by order of the board of trustees on 07/09/2026 and signed on its behalf by:



.....
Mr. Gareth Owen - Trustee

Independent Examiner's Report to the Trustees of
Barnabas Fellowship of Churches Trust

Independent examiner's report to the trustees of Barnabas Fellowship of Churches Trust

I report to the charity trustees on my examination of the accounts of Barnabas Fellowship of Churches Trust (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Caroline Brazier-ICAEW

RAA Avalon Accounting Ltd
12 Park Lane
Tilehurst
Reading
Berkshire
RG31 5DL

Date:

Barnabas Fellowship of Churches Trust

Statement of Financial Activities
for the Year Ended 31 December 2025

		Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
	Notes				
Income and endowments from					
Donations and legacies		29,705	59,746	89,451	132,026
Charitable activities					
Charitable		17,621	16,462	34,083	22,051
Investment income	2	54	210	264	405
Total		<u>47,380</u>	<u>76,418</u>	<u>123,798</u>	<u>154,482</u>
Expenditure on					
Charitable activities					
Charitable		33,051	74,441	107,492	97,218
Other		19,373	3,466	22,839	23,007
Total		<u>52,424</u>	<u>77,907</u>	<u>130,331</u>	<u>120,225</u>
NET INCOME/(EXPENDITURE)		(5,044)	(1,489)	(6,533)	34,257
Transfers between funds	6	<u>(5,000)</u>	<u>5,000</u>	<u>-</u>	<u>401</u>
Net movement in funds		(10,044)	3,511	(6,533)	34,658
Reconciliation of funds					
Total funds brought forward		96,663	(2,552)	94,111	59,453
Total funds carried forward		<u><u>86,619</u></u>	<u><u>959</u></u>	<u><u>87,578</u></u>	<u><u>94,111</u></u>

The notes form part of these financial statements

Barnabas Fellowship of Churches Trust

Balance Sheet
31 December 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
Current assets					
Debtors	4	627	-	627	592
Cash at bank and in hand		28,182	59,597	87,779	94,250
		<u>28,809</u>	<u>59,597</u>	<u>88,406</u>	<u>94,842</u>
Creditors					
Amounts falling due within one year	5	(828)	-	(828)	(731)
Net current assets		<u>27,981</u>	<u>59,597</u>	<u>87,578</u>	<u>94,111</u>
Total assets less current liabilities		27,981	59,597	87,578	94,111
Provisions for liabilities		58,638	(58,638)	-	-
NET ASSETS		<u>86,619</u>	<u>959</u>	<u>87,578</u>	<u>94,111</u>
Funds	6				
Unrestricted funds				86,619	96,663
Restricted funds				959	(2,552)
Total funds				<u>87,578</u>	<u>94,111</u>

07/09/2026

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



.....
Mr. Gareth Owen - Trustee

Notes to the Financial Statements
for the Year Ended 31 December 2025

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 2011. The financial statements have been prepared under the historical cost convention.

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.

2. INVESTMENT INCOME

	2025	2024
	£	£
Interest income- Unrestricted	264	405

3. TRUSTEES' REMUNERATION AND BENEFITS

	2025	2024
	£	£
Trustees' fees	6,000	6,000

Mr Gareth Owen received a retainer of £6,000 (2024 - £6,000)

TRUSTEES' EXPENSES

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

Barnabas Fellowship of Churches Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Prepayments	627	592
	<u> </u>	<u> </u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	828	731
	<u> </u>	<u> </u>

6. MOVEMENT IN FUNDS

	At 1.1.25	Net	Transfers	At
	£	movement	between	31.12.25
		in funds	funds	£
		£	£	
Unrestricted funds				
Unrestricted Fund	96,663	(5,044)	(5,000)	86,619
Restricted funds				
Restricted Fund	(2,552)	(1,489)	5,000	959
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>94,111</u>	<u>(6,533)</u>	<u>-</u>	<u>87,578</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
Unrestricted Fund	47,380	(52,424)	(5,044)
Restricted funds			
Restricted Fund	76,418	(77,907)	(1,489)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>123,798</u>	<u>(130,331)</u>	<u>(6,533)</u>

Barnabas Fellowship of Churches Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net	Transfers	At
	£	movement	between	31.12.24
		in funds	funds	£
		£	£	
Unrestricted funds				
Unrestricted Fund	78,290	17,972	401	96,663
Restricted funds				
Restricted Fund	(18,837)	16,285	-	(2,552)
TOTAL FUNDS	<u>59,453</u>	<u>34,257</u>	<u>401</u>	<u>94,111</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
Unrestricted Fund	55,268	(37,296)	17,972
Restricted funds			
Restricted Fund	99,214	(82,929)	16,285
TOTAL FUNDS	<u>154,482</u>	<u>(120,225)</u>	<u>34,257</u>

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

	At 1.1.24	Net	Transfers	At
	£	movement	between	31.12.25
		in funds	funds	£
		£	£	
Unrestricted funds				
Unrestricted Fund	78,290	12,928	(4,599)	86,619
Restricted funds				
Restricted Fund	(18,837)	14,796	5,000	959
TOTAL FUNDS	<u>59,453</u>	<u>27,724</u>	<u>401</u>	<u>87,578</u>

Barnabas Fellowship of Churches Trust

Notes to the Financial Statements - continued
for the Year Ended 31 December 2025

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Fund	102,648	(89,720)	12,928
Restricted funds			
Restricted Fund	175,632	(160,836)	14,796
TOTAL FUNDS	<u>278,280</u>	<u>(250,556)</u>	<u>27,724</u>

7. RELATED PARTY DISCLOSURES

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

Barnabas Fellowship of Churches Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Gifts -	2,045	16,814
Donations & Legacies	46,154	70,974
Gift Aid Tax Recovery	19,675	37,403
BFOC NI income(unrestricted)	20,556	-
BFOC NI income(restricted)	1,021	6,835
	89,451	132,026
Investment income		
Interest income- Unrestricted	264	405
Charitable activities		
Income from Charitable Activities	17,621	2,520
International - Restricted	16,462	19,531
	34,083	22,051
Total incoming resources	123,798	154,482
Expenditure		
Charitable activities		
Conference & Meeting Fees- Unrestricted	179	450
Insurance-Unrestricted	1,010	390
Travel Expenses- Unrestricted	3,446	2,645
BFOC NI Expenses	58,066	37,814
Staff Retainer Expenses	5,400	5,400
Staff Cost	1,375	950
Turning Expenses	11,720	17,240
DBS Expenses	-	291
Travel Expenses-Restricted	11,795	19,186
Barnabas- Unrestricted	2,927	2,618
Quest -Unrestricted	1,093	-
Quest -restricted	48	-
	97,059	86,984
Other		
Apostolic- Restricted	900	5,000
Barnabas Camp accounts Unrestricted	15,842	2,625
Printing Postage Subscriptions and stationery -		
Restricted	-	50
Carried forward	16,742	7,675

This page does not form part of the statutory financial statements

Barnabas Fellowship of Churches Trust

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	2025 £	2024 £
Other		
Brought forward	16,742	7,675
Youth Expense-Unrestricted	343	-
Burkina Faso exp-Restricted	865	3,000
Emaus Project-Restricted	250	8,524
Sundry Gifts- Unrestricted	2,570	4,119
Sundry Gifts-Restricted	1,500	-
Evangelical Baptist Expense -	(49)	(311)
Evangelical Baptist Expense -	618	-
	22,839	23,007
Support costs		
Management		
Trustees' Retainer Expenses	6,000	6,000
Computer Software - Restricted	-	1,468
	6,000	7,468
Finance		
Bank Charges-Unrestricted	321	361
Legal Fees	35	35
	356	396
Other		
Computer Software Cost	2,371	629
Subscriptions	878	997
	3,249	1,626
Governance costs		
Accountancy and Independent Examination-Unrestricted	828	744
Total resources expended	130,331	120,225
Net (expenditure)/income	<u>(6,533)</u>	<u>34,257</u>

This page does not form part of the statutory financial statements

Private and Confidential
RAA Avalon Accounting Ltd
12, Park Lane
Tilehurst
Reading
Berkshire
RG31 5DL

Dear Sirs,

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as I consider necessary in connection with your report on the company's financial statements for the period ended 31st December 2025. These enquiries have included inspection of supporting documentation where appropriate. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2025 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter as provided, under the Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 The financial statements are free of material misstatements, including omissions.
- 7 The effects of uncorrected misstatements (as set out in the appendix to this letter) are immaterial both individually and in total.

Assets and liabilities

- 8 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the financial statements.
- 9 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 10 We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

Accounting estimates

- 11 Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

Legal claims

- 12 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

Laws and regulations

- 13 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

Related parties

- 14 Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

Subsequent events

- 15 All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

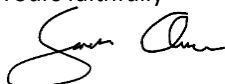
Going concern

- 16 We believe that the charity's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the financial statements.

Grants and donations

- 17 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully



07/09/2026

.....
Signed on behalf of the board of trustees

Date: 16th July 2026