

Unaudited Financial Statements
for the Year Ended 30 September 2023
for
BARNABAS COUNSELLING TRAINING LIMITED

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for the year ended 30 September 2023**

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BARNABAS COUNSELLING TRAINING LIMITED

**Company Information
for the year ended 30 September 2023**

Directors:

Mrs P M Andrew
Dr C J Andrew
Mr A Barton
Mrs H C Barton
Mrs S M Donaldson
Mr K J Donaldson
Dr E Wilkinson
Dr M G Wilkinson

Registered office:

Juniper House
Warley Hill Business Park
The Drive
Brentwood
Essex
CM13 3BE

Registered number:

07374079 (England and Wales)

Accountants:

Haines Watts South East LLP
Chartered Accountants
Juniper House
Warley Hill Business Park
The Drive
Brentwood
Essex
CM13 3BE

Balance Sheet
30 September 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		<u>241</u>		<u>371</u>
			241		371
Current assets					
Debtors	6	684		600	
Cash at bank		<u>23,990</u>		<u>17,819</u>	
		24,674		18,419	
Creditors					
Amounts falling due within one year	7	<u>5,895</u>		<u>5,987</u>	
Net current assets			18,779		12,432
Total assets less current liabilities			<u>19,020</u>		<u>12,803</u>
Capital and reserves					
Called up share capital	8		4		4
Retained earnings			<u>19,016</u>		<u>12,799</u>
Shareholders' funds			<u>19,020</u>		<u>12,803</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 7 November 2023 and were signed on its behalf by:

Mrs H C Barton - Director

**Notes to the Financial Statements
for the year ended 30 September 2023**

1. Statutory information

Barnabas Counselling Training Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Key source of estimation, uncertainty and judgement

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There is estimation uncertainty in calculating depreciation. A full line by line review of fixed assets is carried out by management regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful life of the assets.

There is estimation uncertainty in calculating deferred tax. A full line by line review of deferred tax is carried out by management regularly. Whilst every attempt is made to ensure that the deferred tax is as accurate as possible, there remains a risk that the provisions do not match the actual tax liability when asset is disposed of.

There is estimation uncertainty in calculating bad debt provisions. A full line by line review of trade debtors is carried out at the end of each month. Whilst every attempt is made to ensure that the bad debt provisions are as accurate as possible, there remains a risk that the provisions do not match the level of debts which ultimately prove to be uncollectable.

Turnover

Turnover represents the invoiced sale of goods and services.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 25% on cost
Computer equipment	- 25% on cost

Notes to the Financial Statements - continued
for the year ended 30 September 2023

2. Accounting policies - continued**Financial instruments**

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument.

Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the company will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts.

Financial liabilities and equity instruments issued by the company are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. Employees and directors

The average number of employees during the year was 1 (2022 - 1) .

4. Intangible fixed assets

	Goodwill
	£
Cost	
At 1 October 2022	
and 30 September 2023	17,000
Amortisation	
At 1 October 2022	
and 30 September 2023	17,000
Net book value	
At 30 September 2023	-
At 30 September 2022	-

Notes to the Financial Statements - continued
for the year ended 30 September 2023

5.	Tangible fixed assets	Fixtures and fittings £	Computer equipment £	Totals £
	Cost			
	At 1 October 2022			
	and 30 September 2023	<u>2,000</u>	<u>3,040</u>	<u>5,040</u>
	Depreciation			
	At 1 October 2022	1,999	2,670	4,669
	Charge for year	-	130	130
	At 30 September 2023	<u>1,999</u>	<u>2,800</u>	<u>4,799</u>
	Net book value			
	At 30 September 2023	<u>1</u>	<u>240</u>	<u>241</u>
	At 30 September 2022	<u>1</u>	<u>370</u>	<u>371</u>
6.	Debtors: amounts falling due within one year			
			2023	2022
			£	£
	Other debtors		<u>684</u>	<u>600</u>
7.	Creditors: amounts falling due within one year			
			2023	2022
			£	£
	Taxation and social security		698	(10)
	Other creditors		<u>5,197</u>	<u>5,997</u>
			<u>5,895</u>	<u>5,987</u>
8.	Called up share capital			
	Allotted, issued and fully paid:			
	Number: Class:	Nominal value:	2023	2022
			£	£
	4 Ordinary	£1	<u>4</u>	<u>4</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.