

Charity registration number 1129765

Company registration number 05811804 (England and Wales)

**BARNSELY CIVIC ENTERPRISE LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# BARNSELY CIVIC ENTERPRISE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Stephen Wragg (Chair) David Grimes Carol Cooper-Smith Tony Wright Charlotte Peel Tracy Rodgers Jade Samuels Alister Albert Robert Frost	(Appointed 5 May 2021) (Appointed 6 April 2021) (Appointed 1 July 2022)
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<b>Charlty number</b>	1129765
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<b>Company number</b>	05811804
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<b>Registered office</b>	Town Hall Church Street Barnsley South Yorkshire S70 2TA
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<b>Auditors</b>	GBAC Limited Old Linen Court 83-85 Shambles Street Barnsley South Yorkshire S70 2SB
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<b>Bankers</b>	The Cooperative Bank 11 Peel Square Barnsley South Yorkshire S70 2QT
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# **BARNESLEY CIVIC ENTERPRISE LIMITED**

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# **BARNSELEY CIVIC ENTERPRISE LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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### **TRUSTEES REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their report and the financial statements of the Charity for the year ended 31st March 2022. The legal and administrative information forms part of this report.

The financial statements have been prepared in accordance with current statutory requirements and comply with the company's memorandum and articles of association. The directors of the charitable company ('the charity') are its trustees for the purpose of Charity Law and throughout this report are collectively referred to as the trustees.

#### **CHARITABLE OBJECTS**

The company's charitable objectives are:

- To advance the education of the public through the promotion of artistic and cultural events and exhibitions
- To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation for the purposes of improving the conditions of life.
- The relief of unemployment for the public benefit in such ways as may be thought fit.
- The retention, conservation, and preservation of Barnsley Civic Hall for the purpose of furthering the objects and the conservation and preservation of other such buildings of historic and architectural importance.
- Such other charitable purposes consistent with the objects above for the benefit of the inhabitants of Barnsley, and the public at large, by such charitable means as the Directors shall determine.

### **ACHIEVING THE OBJECTS AND RELATIONS WITH PARTNERS**

#### **THE TRUST VISION AND MISSION**

**The Trust:** The Trust has been set up to take on the role of Corporate Trustee to manage and oversee the operation of Barnsley Civic. Its constitution requires it to have nominated representatives from public bodies as follows; One from Barnsley Metropolitan Borough Council, One from Arts Council England and Three by public sector organisations as agreed by ordinary resolution of the Directors. There may be five Nominated Directors and there may be three Co-opted Directors and (unless otherwise determined by ordinary resolution) the number of Directors shall not be subject to any maximum. The minimum number of Directors shall be two.

#### **The Vision:**

To be an extraordinary destination for the arts.

#### **The Mission**

The Civic exists to provide Barnsley and the surrounding communities with a culturally significant voice. The aim is to present a progressive programme of exhibitions, performance and events that relate to the area, social, economic, and political attitudes whilst also entertaining and encouraging debate.

# **BARNSELEY CIVIC ENTERPRISE LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **The Trust Objectives**

- To be cemented firmly at the heart of Barnsley's cultural offer
- To be alive with creativity and full of energy
- To have an engaged local audience base
- To be a key organisation in supporting and developing creative practice in the region.

### **We will achieve our vision and mission against these objectives by:**

Ensuring we sustain the excellence of our artistic programme and continue to develop its depth through new partnerships and collaborations.

Continue to invest in our support for growth in creative practice and creative industries through more residency opportunities and commissioning activity.

Growing and diversifying our audiences through an ongoing commitment to the Family Arts Standards, the Creative Case for Diversity and development and support for participatory activity with a particular focus on engaging children and young people.

Strengthening our commercial viability and resilience through maximising existing income streams, developing new income streams and pro-actively fundraising to support our activities.

Positioning the venue as a key pivotal asset in the economic development of Barnsley through active participation in the local visitor economy forum and ensuring we effectively utilise partnerships to promote our offer, and Barnsley, both regionally and nationally.

Build strong and effective relationships with the education sector, individual schools and further and higher education establishments in the region.

Strengthening the cultural infrastructure locally and in the sub region through generating employment opportunities for performers, promoters, designers, and technicians.

Reconnecting with the local community and supporting the growth of grass roots and community led arts activity.

Developing a sustainable and viable business which cross subsidises other Trust activities and objectives and maintains the historic fabric of the building and Trust assets including the gardens.

Establishing a development plan and securing the necessary investment to put back into effective use the three empty floors in the building in line with the vision and objectives of the Trust.

Monthly and quarterly monitoring arrangements are in place to ensure that progress across all areas is effectively managed and risk areas are identified and mitigated.

## **BARNSELY CIVIC ENTERPRISE LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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

**The Principles of the operation will be informed by:**

**Equality of opportunity** - a commitment to providing artistic, creative, and cultural opportunities for everyone.

**Accessibility** – physically by ensuring that the building has appropriate facilities to enable people who have a disability, are frail or have mobility difficulties to use them with ease; culturally – through an open and welcoming attitude and good customer care with a particular focus on attracting new audiences; intellectually through appropriate explanatory information, the use of new technology and a range of learning programmes.

**Promoting knowledge and understanding** – through appropriate strategies for interpretation, education, and audience development.

**Promoting lifelong learning and extending skills** – contributing through new opportunities for vocational training and continued professional development in the entertainment, arts, and creative sectors.

**Encouraging risk and promoting innovation** – providing a high-quality flexible space within a creative building, acting as a test bed for innovative visual, performing, and digital arts, pushing artistic boundaries and raising expectation and aspirations within the town.

**Collaboration** – Partnership working with other organisations to create new and exciting opportunities for local people to access high quality arts provision.

**Maintaining the Trust's assets** – In the form of the building and through our lease arrangements Mandela Gardens to maximise the business viability and profitability.

## **BARNSELY CIVIC ENTERPRISE LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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#### **THE ORGANISATION**

During the year there were 12 full time permanent staff. Currently the full time staff are :

Anthony Baker (CEO)

Sarah East

David Sinclair

Ian Morley

Rebecca Peacock

Amy Forde

Jason White

Alex Minor

Luke Robson

Terri Bullivant

Elizabeth Dickinson

India Birchall

There is currently 1 part time employee.

Simon Hawkins

#### **APPOINTMENT OF TRUSTEES**

The following Trustees represent the public bodies that have a financial, creative, or cultural interest in The Civic. These public bodies have nominated a person onto the Board of Trustees. In addition, a further eight have been co-opted onto the Board of Trustees.

Trustee: Cllr. Tim Cheetham (resigned 5 May 2022)      Barnsley Metropolitan Borough Council

Trustee: Cllr Robert Frost (appointed 20 May 2022)      Barnsley Metropolitan Borough Council

Trustee: Stephen Wragg

Trustee: Carol Cooper-Smith

Trustee: Dave Grimes

Trustee: Tony Wright

Trustee: Mark Wilcockson (resigned 1 July 2022)

Trustee: Tracy Rodgers

Trustee: Charlotte Peel

Trustee: Josh Babcock (resigned 1 October 2021)

Trustee: Alister Albert (appointed 6 April 2021)

Trustee: Jade Samuels (appointed 5 May 2021)

Observer: Deborah Best      Arts Council England

# **BARNSELEY CIVIC ENTERPRISE LIMITED**

## **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **TRUSTEE INDUCTION AND TRAINING**

Trustees are inducted by attending a board meeting first as an observer and then are provided with detailed information about their roles and responsibilities as a Board member, a copy of the memorandum and articles of association and the previous sets of financial accounts and meeting minutes. Once they have taken on their role, as part of the induction process, they are 'buddied up' with an existing member so they have a reference point to ask questions and raise issues of concern.

### **RESERVES**

The reserves at the year end were comprised of; endowment funds £3,377,500 which remained the same as the previous year, restricted funds £404,623 which was an increase of £52,399 on 2021, designated funds of £50,000 which is a sinking fund for property repairs and maintenance. This had reduced by £59,091 due to an review of expected costs, and unrestricted funds of £415,063 which had increased by £228,032.

The trustees remain committed to increasing unrestricted reserves and anticipate this will be achieved incrementally going forward.

They have refreshed their Reserves Policy this year to support the organisation's fundraising efforts and sustainability planning.

The Trustees are in agreement that strategic allocation of unrestricted reserves for the benefit of the organisations long term sustainability is acceptable.

### **RISK MANAGEMENT**

The risks to which the charity is exposed are continually reviewed and systems have been established in order to mitigate these risks. A risk register is in place and this is monitored regularly.

The board has ultimate responsibility for identifying and managing risk. With the exception of environmental and corporate risk management the Board may devolve day to day issues associated with financial risk management to the finance subcommittee. The finance subcommittee meets quarterly and reports to the Board.

The monitoring of the financial progress against the charity's business plan, strategies and budgets also mitigates financial risk.

### **REVIEW OF THE YEAR**

The year 2021-2022 was one of recovery for Barnsley Civic. Emergence from lock down then the tiered lockdowns and the Christmas 2021 further lockdown were all challenges for the organisation. We adhered to all Covid-19 restrictions and when we reopened we began at reduced capacity to enable social distancing. We feel that we are now emerging from these and on a pathway to recovery. Whilst we acknowledge that this journey will take time, we have a sensible and strategic business plan and accompanying budget plan to guide us through this process.

In 2021-2022 we delivered 127 public performances to 11,828 audiences. Performances ranged from theatre, comedy and circus to dance and music. We welcomed 23,598 people to our contemporary visual art gallery to visit a number of exhibitions over the year.

Our programme aims to engage many people from our town and borough and therefore is varied and eclectic in nature. We will continue to deliver a programme of artistic works which excite, reward, challenge and provide talking points to enrich peoples cultural and creative experiences.

We also deliver performances by local dance schools, Barnsley College and others in our theatre. We expect to do more of this in the future.

Audience numbers at Barnsley Civic have not yet recovered to Covid-19 levels, which is challenging for us in two particular ways, firstly we cannot fulfil our mission to engage with more people across the town and borough in high quality cultural activity and it also means our earned income from ticket and bar sales are reduced. These are slowly recovering as time progresses but we have found that some areas of the programme are doing better than others. Comedy from known comedians and theatre with a known title, and which is seen as uplifting and fun is doing much better than anything else. Whilst we will continue to deliver a varied programme of work we will focus on encouraging audiences to return through a programme of work which at this time is resonating most with them. Through our strategic plans we will building audiences back over the months and years ahead.



## **BARNSELY CIVIC ENTERPRISE LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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Our current average age of ticket buyers is 35-54 years of age and buyers are predominantly female. We are looking to change our programming and marketing to encourage a younger demographic to become involved in the work of Barnsley Civic, whilst also keeping and expanding existing audiences. This will happen over the years ahead and is one of our key strategic ambitions. We will do this in a number of ways such as visual arts and performance programming which resonates with younger audiences, ticket pricing which removes a barrier to attending activities at the Civic, marketing which relates and responds to their needs, and talking with a younger audience through one to ones, questionnaires, social media, focus groups and other activities to better understand what they would like to see at Barnsley Civic.

Our capital programme is going well. We have received funding through Historic England's High Street Heritage Action Zone (HSHAZ), Barnsley Metropolitan Borough Council (BMBC) and our own funds to transform the Eldon Street end of our building. Eldon Street is the busiest street in Barnsley and connects the transport (bus and train) interchange with the town centre and in particular the new Glass Works development, which is a major new retail, cultural, food and beverage and NHS development. The Eldon Street end of the building will contain a food and beverage offer on the ground and first floors (to be leased), an office on the second floor (to be leased), and a third floor creation space which will be both rented out by the hour/ day to third parties and also utilised by Barnsley Civic to enable us to deliver some of our ambitions, such as supporting artists to develop their skills and to engage young people in cultural and creative activities. We will also be able to open our original front door, providing access to the rest of the currently used Civic building for the first time in 25 years. We believe that this whole development will help us to engage with more people, raise awareness of our work and of culture and creativity more generally and provide additional opportunities for the citizens of Barnsley town and borough to engage with culture and creativity. The work should be completed for opening in September 2023.

Our citizen engagement activities were curtailed during the lockdowns but are now approaching full delivery again. We work with a series of partners alongside freelance practitioners to enable us to deliver this work, whilst we manage the strategy and lead some of the delivery ourselves. We have grown the number of groups we work with and offer many of them free space at the Civic to enable them to deliver their activities more effectively. We expect to develop this further in the years ahead. Our engagement activity will also reach out much further across the borough.

We have begun building new relationships and developing existing ones with organisations in our region, such as Barnsley College, Creative Recovery Barnsley, BMBC, Sheffield Theatres, Leeds Playhouse, Civic Doncaster, Cast Doncaster, Theatre Royal Wakefield, Northern Broadsides, Greentop Circus, Red Ladder Theatre Company, Silent Uproar, Design Museum, Craft Council, Lincoln Local Authority, National Museums Liverpool, British Textile Biennial, Fashion and Textile Museum and others. These relationships will enable more people to experience and engage with culture and creativity in the Borough and help Barnsley Civic fulfil our ambitions.

We are active members of Venues North, Small Venues Network and South Yorkshire Dance Network.

Our current associate companies are Markmark Productions and Gary Clark Company, we expect to add others to this in the next year.

#### **RESULTS OF THE YEAR**

The results set out on pages 13 to 30 show an overall surplus of £221,340. Before transfers between funds, the unrestricted surplus was £40,147.

## **BARNSELEY CIVIC ENTERPRISE LIMITED**

### **TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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#### **TRUSTEES**

Those who have served as Trustees at any time during this year are:

- Stephen Wragg (Chair)
- Cllr. Tim Cheetham
- Charlotte Peel
- David Grimes
- Tony Wright
- Carol Cooper-Smith
- Mark Wilcockson
- Josh Babcock
- Tracy Rodgers
- Alister Albert
- Jade Samuels

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

#### **AUDITOR**

The Auditors are GBAC Limited, Old Linen Court, 83-85 Shambles Street, Barnsley, S70 2SB

The above report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the Board

**Stephen Wragg (Chair)**

Dated: 5 October 2022

# **BARNSELY CIVIC ENTERPRISE LIMITED**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **TRUSTEES RESPONSIBILITIES**

The trustees 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 gives a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the Charity for that year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles in the Charities SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

In so far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and the trustees have taken steps that they ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

### **FUTURE PLANS**

We are working on our Eldon Street capital development plans to support the organisation to fulfil its ambitions. These capital plans will be fulfilled in September 2023. In addition we have submitted an Arts Council England capital funding application which will allow us to develop parts of our existing building, making them more customer friendly, add a creation space which will be free to access for artists, add an artists office and drop in space, develop our Hanson Room so that it is better equipped to have multiple uses throughout each day, get new signage which is more accessible and user friendly, add furniture to encourage more usage of the building and change the entire lighting stock, including in the theatre, to low energy lighting.

We know we need to develop our communications outputs, so that more people in the town, the borough and beyond are aware of the organisation, understand what we do and are encouraged to be part of it. We will do this through enhancing the communications team, by adding a Director of Communications and Development who will take a strategic view of our communications delivery, focussing and enhancing it to enable us to meet our ambitions.

We will develop our programme to meet our ambitions, which include bringing many more people into the building to see performances and exhibitions. We will change our focus to meet the needs of the future generation of people in Barnsley who will shape the direction of town and borough. We will talk more with people across our borough to understand their needs and understand in detail what they need the Civic to be for them. We will be acutely audience focused, using our current data, new data through questionnaires and from partners and from direct communications with the citizens of the borough to help us shape our work. We will deliver more work with partners such as Barnsley College and more work by local artists and from the 'amateur' sector such as local dance schools.

We will work more extensively across the Borough to reach people where they are. This will include programming performances, delivering exhibitions and supporting people to develop their cultural and creative skills. We will leave a legacy in each area in which we work, which will enable communities to flourish in partnership with others.

We will make applications to trusts and foundations to fulfil our ambitions, alongside seeking additional income from businesses through sponsorship and individual giving.

## **BARNESLEY CIVIC ENTERPRISE LIMITED**

### **STATEMENT OF TRUSTEES RESPONSIBILITIES (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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We are looking to establish strategic relationships with Kapow Dance Circus Theatre, Zest Theatre, Silent Uproar and Middle Child, to support both them and us to realise our ambitions and progress the artistic development in our region. Additionally we will seek out artistic talent across the genres and support it over the years ahead through commissioning, co-commissioning and producing, utilising our own newly created resources to enable this, which include a new free to access creation space at the Civic and new funding from trusts and foundations.

# **BARNSELY CIVIC ENTERPRISE LIMITED**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE TRUSTEES OF BARNSELY CIVIC ENTERPRISE LIMITED**

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#### **Opinion**

We have audited the financial statements of Barnsley Civic Enterprise Limited (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditors' responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees report have been prepared in accordance with applicable legal requirements.

# **BARNSELY CIVIC ENTERPRISE LIMITED**

## **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

### **TO THE TRUSTEES OF BARNSELY CIVIC ENTERPRISE LIMITED**

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding of the company and the sector in which it operates to identify laws and regulations that could reasonably be expected to have a direct effect on the financial statements. We obtained our understanding in this regard through discussions with management, application of cumulative audit knowledge and experience of the sector.

We determined the principal laws and regulations relevant to the company in this regard to be those arising from the Companies Act 2006, Local tax laws and regulations, Anti Money Laundering Legislation and Bribery Act 2010.

We designed our audit procedures to ensure the audit team considered whether there were any indications of non-compliance by the group and company with those laws and regulations. These procedures included, but were not limited to: a review of the Board minutes throughout the year and post year end. A review of general ledger transactions and discussions with management.

We also identified the risks of material misstatement of the financial statements due to fraud. We considered, in addition to the non-rebuttable presumption of a risk of fraud arising from management override of controls, including the potential for management bias identified in relation to the provisions for stocks and and we addressed this by challenging the assumptions and judgements made by management when auditing that significant accounting estimate.

As in all of our audits, we addressed the risk of fraud arising from management override of controls by performing audit procedures which included, but were not limited to: the testing of journals; reviewing accounting estimates for evidence of bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

## **BARNSLEY CIVIC ENTERPRISE LIMITED**

### **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF BARNSLEY CIVIC ENTERPRISE LIMITED**

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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors' report.

#### **Use of our report**

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Victoria Jane Harrison (Senior Statutory Auditor)**  
**for and on behalf of GBAC Limited**

5 October 2022

**Statutory Auditor**

Old Linen Court  
83-85 Shambles Street  
Barnsley  
South Yorkshire  
S70 2SB

# BARNSLEY CIVIC ENTERPRISE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted funds	Endowment funds designated	Restricted funds	Endowment funds general	Total	Unrestricted funds designated	Endowment funds	Restricted funds	Endowment funds general	Total
	2022	2022	2022	2022	2022	2021	2021	2021	2021	2021
Notes	£	£	£	£	£	£	£	£	£	£
<b>Income from:</b>										
Donations and legacies	3	366,211	-	564,033	-	930,244	165,476	383,941	-	549,417
Charitable activities	4	558,059	-	-	558,059	507,463	-	657	-	508,120
Other trading activities	6	131	-	-	131	-	-	-	-	-
Investments	5	85	-	-	85	115	-	-	-	115
<b>Total income</b>		<b>924,486</b>	<b>-</b>	<b>564,033</b>	<b>1,488,519</b>	<b>673,054</b>	<b>-</b>	<b>384,598</b>	<b>-</b>	<b>1,057,652</b>
<b>Expenditure on:</b>										
Charitable activities	7	876,869	-	382,840	1,259,709	490,916	-	344,027	-	834,943
Other	11	7,470	-	-	7,470	4,767	-	-	-	4,767
<b>Total expenditure</b>		<b>884,339</b>	<b>-</b>	<b>382,840</b>	<b>1,267,179</b>	<b>495,683</b>	<b>-</b>	<b>344,027</b>	<b>-</b>	<b>839,710</b>
<b>Net incoming resources before transfers</b>		<b>40,147</b>	<b>-</b>	<b>181,193</b>	<b>221,340</b>	<b>177,371</b>	<b>-</b>	<b>40,571</b>	<b>-</b>	<b>217,942</b>



# BARNSELEY CIVIC ENTERPRISE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted funds	Endowment funds designated	Restricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Endowment funds general	Total
Notes	2022 £	2022 £	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £	2021 £	2021 £
<b>Net Incoming resources before transfers</b>	40,147	-	181,193	-	221,340	177,371	-	40,571	-	217,942
Gross transfers between funds	187,885	(59,091)	(128,794)	-	-	(104,622)	18,174	86,448	-	-
<b>Net Income for the year/ Net movement in funds</b>	228,032	(59,091)	52,399	-	221,340	72,749	18,174	127,019	-	217,942
Fund balances at 1 April 2021	187,031	109,091	352,224	3,377,500	4,025,846	114,282	90,917	225,205	3,377,500	3,807,904
<b>Fund balances at 31 March 2022</b>	415,063	50,000	404,623	3,377,500	4,247,186	187,031	109,091	352,224	3,377,500	4,025,846

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.

# BARNSELEY CIVIC ENTERPRISE LIMITED

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	12	4,399	7,378
Property, plant and equipment	13	104,278	128,263
Heritage assets	14	3,377,500	3,377,500
		<u>3,486,177</u>	<u>3,513,141</u>
<b>Current assets</b>			
Inventories	16	2,371	1,220
Trade and other receivables	15	80,934	44,079
Cash at bank and in hand		911,095	663,931
		<u>994,400</u>	<u>709,230</u>
<b>Current liabilities</b>	17	<u>187,524</u>	<u>139,192</u>
Net current assets		806,876	570,038
<b>Total assets less current liabilities</b>		<u>4,293,053</u>	<u>4,083,179</u>
<b>Non-current liabilities</b>	18	(45,867)	(57,333)
<b>Net assets</b>		<u><u>4,247,186</u></u>	<u><u>4,025,846</u></u>
<b>Capital funds</b>			
Endowment funds		3,377,500	3,377,500
<b>Income funds</b>			
Restricted funds		404,623	352,224
Designated fund		50,000	109,091
Unrestricted funds		415,063	187,031
		<u><u>4,247,186</u></u>	<u><u>4,025,846</u></u>

The financial statements were approved by the board of directors and authorised for issue on 5 October 2022 and are signed on its behalf by:

Stephen Wragg (Chair)  
Trustee

Company Registration No. 05811804

# BARNSELEY CIVIC ENTERPRISE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		258,545		201,689
<b>Investing activities</b>					
Purchase of intangible assets		-		(2,618)	
Purchase of property, plant and equipment		-		(8,428)	
Interest received		85		115	
<b>Net cash generated from/(used in) investing activities</b>			85		(10,931)
<b>Financing activities</b>					
Repayment of borrowings		(11,466)		(11,466)	
<b>Net cash used in financing activities</b>			(11,466)		(11,466)
<b>Net increase in cash and cash equivalents</b>			247,164		179,292
Cash and cash equivalents at beginning of year			663,931		484,639
<b>Cash and cash equivalents at end of year</b>			911,095		663,931

# **BARNSELEY CIVIC ENTERPRISE LIMITED**

## **STATEMENT OF CASH FLOWS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **1 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.

### **2 Accounting policies**

#### **Company information**

Barnsley Civic Enterprise Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Town Hall, Church Street, Barnsley, South Yorkshire, S70 2TA.

#### **2.1 Accounting convention**

The financial statements have been prepared in accordance 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)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### **2.2 Going concern**

The Trustees have considered the possibility that adequate funding will be received in the future so that the company's activities may continue, and they are actively pursuing all sources of funding that may be available to them. Financial Forecasts and projections have been produced and strategic plans are in place in order to prioritise and maximise funding and other income generating activities. Grant funding has been secured with Arts Council England until 2023 and Barnsley Metropolitan Borough Council has agreed to support the working capital requirements of the charitable company for the 12 months following the formal signing of its accounts. As a result, the trustees are of the opinion that it is appropriate for the financial statements to be prepared on a going concern basis.

#### **2.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### **2.4 Incoming resources**

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.

# BARNESLEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Accounting policies

(Continued)

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 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.

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 2.5 Resources expended

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.

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprise those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

#### 2.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date if the fair value can be measured reliably.

Research expenditure is written off against profits in the year in which it is incurred. Identifiable development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Amortisation 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:

Website Development Costs	5 years straight line
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# BARNESLEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Accounting policies

(Continued)

#### 2.7 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the full cost, less estimated residual value, of each asset over its expected useful life. The principal rates in use are:

Computer Equipment	20% reducing balance
Office Equipment	20% reducing balance
Event Equipment	20% reducing balance
Fixtures & Fittings	20% reducing balance
Building Equipment	20% reducing balance and 2% 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 net income/(expenditure) for the year.

#### 2.8 Heritage assets

The Charity's property "The Civic" is reported in the balance sheet at market value. A valuation was made by professional valuers Chris Rowlands & Co and Smith Surveyors (Barnsley) Limited on 31 March 2011.

The property is well maintained and is categorised as a heritage asset with an indeterminate life and is therefore not depreciated.

#### 2.9 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible 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).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

# BARNESLEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Accounting policies

(Continued)

#### 2.10 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured at cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 2.11 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.

#### 2.12 Financial instruments

The Company 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 when the Charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts 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 trade and other receivables 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.

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

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables 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 company's contractual obligations expire or are discharged or cancelled.

#### 2.13 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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# BARNSELY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Accounting policies

(Continued)

#### 2.14 Fund accounting

Unrestricted funds are available for the use at the discretion of the trustees in furtherance of the general objectives of the Charity.

Designated funds are unrestricted funds, earmarked by the board of management for a particular purpose.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Permanent endowment funds to be held permanently to produce an income for the Charity and can only be disposed of with the Charity Commission's authority.

#### 2.15 Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### 3 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and gifts	7	1,741	1,748	3,316
Grants receivable for core activities	366,204	562,292	928,496	546,101
	<u>366,211</u>	<u>564,033</u>	<u>930,244</u>	<u>549,417</u>
<b>For the year ended 31 March 2021</b>	<u>165,476</u>	<u>383,941</u>		<u>549,417</u>
<b>Grants receivable for core activities</b>				
Arts Council England Funding	162,944	-	162,944	162,944
Barnsley Metropolitan Borough Council	203,260	-	203,260	203,260
Teenage Wildlife Grant	-	18,750	18,750	-
Esmée Fairbairn	-	-	-	61,000
Capital Development Grant	-	500,000	500,000	100,000
Here & Now	-	2,850	2,850	5,000
Cross the Sky	-	1,089	1,089	3,500
Architectural Heritage Fund	-	39,603	39,603	10,397
	<u>366,204</u>	<u>562,292</u>	<u>928,496</u>	<u>546,101</u>



# BARNSELEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 4 Charitable activities

	Programme events £	Bar sales £	Room hire £	Rental income £	Other income £	Total £	Total 2021 £
Sales within charitable activities	160,220	28,577	59,440	243,793	66,029	558,059	508,120
Analysis by fund							
Unrestricted funds	160,220	28,577	59,440	243,793	66,029	558,059	
<b>For the year ended 31 March 2021</b>							
Unrestricted funds	28,607	-	6,281	239,871	232,704		507,463
Restricted funds	657	-	-	-	-		657
	29,264	-	6,281	239,871	232,704		508,120

### 5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	85	115

### 6 Other trading activities

	Unrestricted funds 2022 £	Total 2021 £
Fundraising events	131	-

# BARNSELEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

	Charitable activities 2022 £	Charitable activities 2021 £
Staff costs	322,198	322,149
Depreciation and impairment	26,964	32,201
Costs relating to programme events	550,816	112,517
Costs relating to room hire	4,706	908
Other direct costs	11,989	2,923
Marketing	25,218	7,106
Overhead costs	253,447	288,241
	<u>1,195,338</u>	<u>766,045</u>
Share of governance costs (see note 8)	64,371	68,898
	<u>1,259,709</u>	<u>834,943</u>
<b>Analysis by fund</b>		
Unrestricted funds	876,869	490,916
Restricted funds	382,840	344,027
	<u>1,259,709</u>	<u>834,943</u>

### 8 Governance costs

	2022 £	2021 £
Staff costs	52,074	58,175
Audit fees	2,600	2,600
Accountancy	5,059	5,232
Legal and professional	4,638	2,891
	<u>64,371</u>	<u>68,898</u>
Analysed between Charitable activities	64,371	68,898

### 9 Trustees

No member of the Board of Trustees received any remuneration for their services during either of the last two years nor received reimbursement in respect of any expenses incurred in the performance of their duties.

# BARNESLEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Employees	25	25

#### Employment costs

	2022 £	2021 £
Wages and salaries	343,794	349,825
Social security costs	25,322	25,394
Other pension costs	5,156	5,105
	374,272	380,324

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

### 11 Other

	2022 £	2021 £
Financing costs	7,470	4,767
	7,470	4,767

### 12 Intangible fixed assets

	Website Development Costs £
<b>Cost</b>	
At 1 April 2021 and 31 March 2022	30,397
<b>Amortisation and impairment</b>	
At 1 April 2021	23,019
Amortisation charged for the year	2,979
At 31 March 2022	25,998
<b>Carrying amount</b>	
At 31 March 2022	4,399
At 31 March 2021	7,378

# BARNSELY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Property, plant and equipment

	Computer Equipment £	Office Equipment £	Event Equipment £	Fixtures & Fittings £	Building Equipment £	Total £
<b>Cost</b>						
At 1 April 2021	27,066	6,995	270,961	89,561	201,526	596,109
At 31 March 2022	27,066	6,995	270,961	89,561	201,526	596,109
<b>Depreciation and impairment</b>						
At 1 April 2021	23,843	6,360	228,725	72,914	136,004	467,846
Depreciation charged in the year	645	127	8,527	3,376	11,310	23,985
At 31 March 2022	24,488	6,487	237,252	76,290	147,314	491,831
<b>Carrying amount</b>						
At 31 March 2022	2,578	508	33,709	13,271	54,212	104,278
At 31 March 2021	3,223	635	42,236	16,647	65,522	128,263

### 14 Heritage assets

At 1 April 2021	3,377,500
<b>At 1 April 2021 and at 31 March 2022</b>	<b>3,377,500</b>

The Charity has a debenture in favour of Arts Council England for £1,000,000 which is secured on the freehold property being the Civic Hall, Hanson Street, Barnsley, S70 2HZ.

### 15 Trade and other receivables

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade receivables	63,153	29,530
Other receivables	4,244	5,925
Prepayments and accrued income	13,537	8,624
	<b>80,934</b>	<b>44,079</b>

### 16 Inventories

	2022 £	2021 £
Bar Stocks	2,371	1,220

# BARNSELEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 17 Current liabilities

	Notes	2022 £	2021 £
Borrowings	18	11,467	11,467
Other taxation and social security		7,168	6,364
Trade payables		81,151	92,211
Other payables		62,328	17,570
Accruals and deferred income		25,410	11,580
		<u>187,524</u>	<u>139,192</u>

At the year end, deferred income amounted to £58,989 (2021: £Nil). Deferred income related to ticket sales and income raised before the year end that relate to performances in the next financial year.

### 18 Borrowings

	2022 £	2021 £
BMBC loan	57,334	68,800
	<u>57,334</u>	<u>68,800</u>
Payable within one year	11,467	11,467
Payable after one year	45,867	57,333
	<u>57,334</u>	<u>68,800</u>
Amounts included above which fall due after five years:		
Payable by instalments	-	11,467
	<u>-</u>	<u>11,467</u>

During the year ended 31 March 2012 Barnsley Civic Enterprise Limited entered in to a loan with BMBC totalling £172,000. The loan is payable on a 6 monthly basis over 15 years and interest is charged at 3.2% pa calculated on a daily reducing balance method, maintaining equal instalments of the principal element of £5,733 with a reduced interest payment.

# BARNESLEY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 19 Endowment funds

	Movement in funds		Movement in funds		
	Balance at 1 April 2020 £	Incoming resources £	Balance at 1 April 2021 £	Incoming resources £	Balance at 31 March 2022 £
<b>Permanent endowments</b>					
The Civic Property	3,377,500	-	3,377,500	-	3,377,500
	<u>3,377,500</u>	<u>-</u>	<u>3,377,500</u>	<u>-</u>	<u>3,377,500</u>

The permanent endowment fund arose due to the BMBC transferring its trusteeship of a property ("The Civic") in the year ended 31 March 2011, this is treated as an heritage asset as explained more in the accounting policies (2.8).

# BARNSELY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 20 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:

	Balance at 1 April 2021	Incoming Resources	Movement in funds Outgoing Resources	Transfer between funds	Balance at 31 March 2022
	£	£	£	£	£
a) Capital fund - Enterprising Barnsley	1,509	-	(302)	-	1,207
b) Fixed asset fund	25,514	-	(5,063)	-	20,451
c) BMBC programming grant	15,391	-	-	(15,391)	-
d) BMBC revenue grant	75,724	-	-	(75,724)	-
e) ACE Capital grant	23,213	-	(4,642)	-	18,571
f) SWYPT grant	13,323	-	-	-	13,323
g) ACE Catalyst grant	37,679	-	-	(37,679)	-
h) Donations re Catalyst	18,754	-	-	-	18,754
i) Fundraising re Catalyst	12,238	-	-	-	12,238
j) Esmee Fairbairn grant	61,346	-	(32,304)	-	29,042
k) Capital Development project	13,571	501,741	(269,989)	-	245,323
l) Here & Now 25th Anniversary	4,327	2,850	(7,118)	-	59
m) Surf the Wave	1,450	-	(1,450)	-	-
n) Boilers from sinking fund	37,788	-	(7,558)	-	30,230
o) Architectural Heritage Fund	10,397	39,603	(50,000)	-	-
p) Cross The Sky	-	1,089	(1,089)	-	-
q) Teenage Wildlife Grant	-	18,750	(3,325)	-	15,425
	<u>352,224</u>	<u>564,033</u>	<u>(382,840)</u>	<u>(128,794)</u>	<u>404,623</u>

#### Notes

- The balance represents the net book value of the capital expenditure relating to the enterprising hub room.
- The fixed asset fund comprises various fixtures and fittings donated by BMBC.
- Grant income was used towards programming of the Assembly room within The Civic Hall.
- Revenue grant used towards operational costs.
- Grant income was used towards retractable seating and website development.
- Grant income was used towards Cross The Sky Theatre.
- Grant income was used towards marketing to enable the Civic to raise further funds for the capital project.
- Donations received to fund the capital build project.
- Fundraising activities undertaken to fund the capital build project.
- Grant income towards the costs of a community engagement programme to develop new audiences.
- Grant income of £90K with £60K match funding to facilitate the consultation and development of the capital development project which aims to re-develop The Civic.
- Grant income for a community arts project to mark 25th anniversary of national lottery.
- Grant income for developing talent in Dance.
- Boilers transferred from sinking fund to be depreciated over useful economic life.
- Contribution towards the capital building project to support the project (RIBA stage 3).
- Grant income for Cross the Sky Theatre
- Teenage Wildlife Grant is to support local people to lead and participate in a celebration of the unique heritage of the street and its role in context through stories and discussions of youth culture during different periods of the street's history.

# BARNSELY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 21 Designated funds

The board of trustees designates monies paid by a tenant during each year into a property maintenance fund for future repairs of the Civic building. Having reviewed actual and future expected repairs the trustees have, during the year, reduced the amount within this fund and transferred the surplus to unrestricted funds.

	Balance at 1 April 2021 £	Transfers £	Balance at 31 March 2022 £
Sinking Fund	109,091	(59,091)	50,000
	<u>109,091</u>	<u>(59,091)</u>	<u>50,000</u>

### 22 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted fund 2022 £	Endowment fund 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Intangible fixed assets	4,399	-	-	-	4,399	7,378
Property, plant and equipment	34,021	-	70,257	-	104,278	128,263
Heritage assets	-	-	-	3,377,500	3,377,500	3,377,500
Current assets/(liabilities)	422,510	50,000	334,366	-	806,876	570,038
Long term liabilities	(45,867)	-	-	-	(45,867)	(57,333)
	<u>415,063</u>	<u>50,000</u>	<u>404,623</u>	<u>3,377,500</u>	<u>4,247,186</u>	<u>4,025,846</u>

### 23 Unrestricted - General fund

	2022	2021
Balance brought forward	187,031	114,282
Net movement in funds	228,032	72,749
	<u>415,063</u>	<u>187,031</u>

### 24 Related party transactions

Due to the nature of the charitable company's operations and the composition of the board of trustees being drawn from local public and private sector organisations, it is inevitable that transactions will take place with organisations in which a member of the board of trustees may have an interest. All transactions involving an organisation in which a member of the board of trustees may have an interest are conducted at arms length.



# BARNSELY CIVIC ENTERPRISE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

25	Cash generated from operations	2022 £	2021 £
	Surplus for the year	221,340	217,942
	Adjustments for:		
	Investment income recognised in statement of financial activities	(85)	(115)
	Depreciation and impairment of property, plant and equipment	26,904	32,201
	Movements in working capital:		
	(Increase)/decrease in inventories	(1,151)	894
	(Increase)/decrease in trade and other receivables	(36,855)	10,683
	Increase/(decrease) in trade and other payables	48,332	(59,916)
	<b>Cash generated from operations</b>	<b>258,545</b>	<b>201,689</b>
26	Analysis of changes in net funds	At 1 April 2021 £	Cash flows At 31 March 2022 £
	Cash at bank and in hand	663,931	247,164
	Loans falling due within one year	(11,467)	-
	Loans falling due after more than one year	(57,333)	11,466
		<b>595,131</b>	<b>258,630</b>
		<b>853,761</b>	

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.