

Charity registration number 1129765 (England and Wales)

Company registration number 05811804

BARNSLEY CIVIC ENTERPRISE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BARNSELEY CIVIC ENTERPRISE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Elaine Price (Chair) Carol Cooper-Smith Alister Albert Robert Frost Tim Cheetham Jacqueline Willson Lara Bundock	(Appointed 19 June 2024) (Appointed 19 June 2024) (Appointed 22 May 2025)
Secretary	Dr D Winder	
Charity number	1129765	
Company number	05811804	
Registered office	Barnsley Civic Hanson Street Barnsley S70 2HZ	
Auditors	GBAC Limited Old Linen Court 83-85 Shambles Street Barnsley South Yorkshire S70 2SB	
Bankers	The Cooperative Bank 11 Peel Square Barnsley South Yorkshire S70 2QT	

BARNSELEY CIVIC ENTERPRISE LIMITED

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BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and the financial statements of the Group and the Charity for the year ended 31st March 2025. 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 group'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.

VISION AND MISSION

We will achieve our vision and mission through:

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

Supporting creative practice, the broader creative sector and creative industries through network facilitation, sector convening, artist 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, young people, and those under 30.

Supporting the growth of grass roots and community-led arts activity.

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

Positioning the venue as a key pivotal asset in the economic development of Barnsley through active participation in the Barnsley Town Board and Barnsley 2030 Board.

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

Maintaining and restoring the historic fabric of the building and Trust assets, including Mandela Gardens.

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

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our operational principles are:

Equality - a commitment to providing artistic, creative, and cultural opportunities for everyone regardless of age, disability, gender, race, religion, sex, sexual orientation, and socio-economic status.

Accessibility – a commitment to addressing physical and operational barriers to access for people with both visible and invisible disabilities.

Lifelong learning – providing opportunities for creative participation, training and professional development in the entertainment, arts and creative sectors.

Risk and innovation – providing a high-quality flexible space that can be a test bed for innovative visual, performing, and digital arts.

Collaboration – Partnership working with other community, voluntary and civic organisations.

Conservation – In the form of the building and through our lease arrangements Mandela Gardens to maximise the business viability and profitability.

STRUCTURE & GOVERNANCE

Barnsley Civic Enterprise Ltd is an independent charitable company limited by guarantee and overseen by the Charities Commission for England and Wales. It is also registered with UK Companies House.

Its main physical assets include The Civic Hall, Eldon St – for which it holds the freehold property rights, and Mandela Gardens – for which it holds a 100-year lease from 2011 from Barnsley Metropolitan Borough Council (BMBC).

Though The Civic Hall was previously owned by BMBC, since 2010 the charity has been the sole freeholder and independent custodian of the building and all its cultural activity.

Barnsley Civic Enterprise Ltd trades under the name Barnsley Civic and The Civic.

CONSTITUTION

The Trust has been set up to take on the role of Corporate Trustee to manage and oversee the operation of The Barnsley Civic. Its current 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.

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.

RISK MANAGEMENT

The risks to which the charity is exposed are continually reviewed and systems have been established 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. 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.

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Public Benefit

During the year between April 2024 and March 2025 the charity carried out a number of activities in support of this objective. This report sets out the main achievements of the charity during the year. The charity's trustees confirm that in the consideration of activities in support of the charity's aims and objectives, and in the planning of future activities they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit.

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

STAFF

The full-time staff on March 31st 2025 were:

Daniel Winder (CEO & AD – started Oct 2024)

Sam Auckland

Terri Bullivant

Elizabeth Dickinson

Joanne Dyson (started Jan 2025)

Gemma Geldart

Joel Henry-Brogan

Yasmin Holland-Jones

Alexa Kendall

Erika Murillo Wright

Ralph Parmar (started Nov 2024)

Gareth Webb

Jason White

Alexander Wright

Full-time staff who left during the tax year 2024-2025 were:

Anthony Baker (left Sept 2024)

Alex Hanna (left Oct 2024)

Michal Kuligowski (left October 2024)

Faith Tankard (left March 2025)

TRUSTEES

The board members during 2024-2025 were:

Elaine Price (Chair)

Tim Cheetham (Appointed 19 June 2024)

Carol Cooper-Smith

Alister Albert

Cllr Robert Frost

Jacqueline Willson (Appointed 19 June 2024)

Adam Claydon (Resigned Jan 2025)

Charlotte Peel (Chair - Resigned Dec 2024)

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

RESERVES

The reserves at the year end were comprised of; an endowment fund of £4,100,000, based on a 2025 revaluation of Barnsley Civic's buildings and physical assets; restricted funds of £62,710, which consisted of remaining project grant funding; and unrestricted funds of £96,174. This is a reduced level of stated reserves compared to the previous year's accounts. This reduction is due to the completion and outcome of the 2022-24 capital works programme. The stated level of reserves at £158,884 represents the true level of cash reserves held by the charity at this time.

The trustees remain committed to increasing unrestricted reserves and anticipate this will be achieved incrementally going forward. Since year end the cash reserves have already increased to £203k by Dec 2025.

REVIEW OF THE YEAR

Overview

2024-25 saw significant leadership change for the charity with a new chair of the board of trustees, Elaine Price, and the appointment of a new CEO & Artistic Director, Dr. Daniel Winder.

Alongside these changes at the top, we also recruited a new Head of Communications to our senior leadership team, Ralph Parmar, and restructured our SLT more generally, phasing out our Head of Finance role in a move towards having a new General Manager post for 2025-26.

The period from April 2024 – Sept 2024 was focused on the completion of our two-year capital works programme to reinstate our historic Eldon St entrance building. The opening weekend saw over 2000 people explore a pop-up exhibition celebrating Barnsley Civic's history, alongside a range of different cultural activities to try, spread across the four floors of our newly reopened Eldon St building.

Between the departure of our former CEO, Anthony Baker, and the arrival of his replacement, our current chair, Elaine Price, held the role of interim CEO for six weeks, ensuring continuity of leadership through this intervening period. During her time, Elaine focused on reviewing company policies & procedures and supporting the rest of the senior leadership team in their respective roles.

Since his appointment in October 2024 our new CEO & AD, Daniel Winder has focused much of his time and energy on expanding and reinvigorating our relationships with external partners across Barnsley and South Yorkshire. Barnsley Civic's renewed focus on civic engagement and partnership working has brought a sustained increase in the levels of visibility and impact for the charity's work. Since his arrival Dan has also re-emphasised the importance of our identity as a modern arts centre, with an offer that includes a broad range of cultural experiences for the whole community, throughout the day and week, including free and low-cost participatory activities.

Alongside this clear cultural mission, Dan has been working on a detailed five-year financial strategy, including an income diversification plan. Currently we rely on too small a range of large statutory funders and do not generate sufficient revenue from our own earnings. As we look to make additional capital investments in our equipment and facilities there will be a strong focus on improvements which will lead directly to opportunities to expand private hires and diversify sales channels.

Inheriting the newly reopened Eldon St side of our building, Dan moved quickly to refocus the strategy for the activation of these spaces, with a new vision for their function and purpose. The high-profile Eldon St frontage space on the ground floor is being developed into a free-to-use community cultural space, with a rotating programme of activities and exhibitions. In time, further investment will allow us to add in a cafe and night-time bar offering into this space, delivered as an integral part of the overall F&B offer of Barnsley Civic. This will bring significant new revenue streams to the business.

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The first-floor space, directly above our new public reception, is to become the new Barnsley Civic offices, relocating the heart of our operations from the back of the building, and better connecting us to our new public entrance. On the second floor, our new resident organisation Artworks, who work to develop learning disabled artists, are slowly embedding themselves in the local community and building the number of their core users. Finally, the Old Art School on the third floor is increasingly being used for a range of creative and cultural uses, including a programme of dance and movement classes.

Building Use

Our building is a civic & cultural hub that is open throughout the year, 9am to 9pm. We are a key location for the Community & Voluntary Sector. We are used regularly by Barnsley Council for a range of public engagement activities and by Barnsley College for education events.

Over the year 2024-25, in part due to the reopening of our historic frontage, we saw a wider expansion in the range and scale of building use and users. Over the year more than 80,000 people used our building to attend performance events, exhibitions, private hires, resident activities or public conferences.

The building was open for activities for 3368 hours, hosted 112 performances, 12 exhibitions, 140 workshops and 520 events. We are the current home for five other cultural organisations; Mark Mark Productions, Helter Skelter, Barnsley Music Service, Artworks and Base71.

Creative Programme

With our historic frontage reopening in Sept 2024, we started to rebuild our audiences for performing and visual arts. Audiences for in person shows, events, exhibitions and workshops totalled 52,616 people in the year.

Our nationally significant visual arts programme combines the production of brand-new visual arts exhibitions, platforming significant new local & regional artists and offering potential touring opportunities, alongside hosting travelling exhibitions from some of the most important UK artists.

This year highlights included:

Georgia O'Keeffe: Memories of Drawings (Sep 24 – Jan 25), Ulterior Motifs – Alish Treanor (Sep 2024 – Jan 2025) and Black Lodge Press (Feb 2025 – April 2025).

Our programme of dance, theatre, music, comedy, and children's shows provides a broad performing arts offer to all the communities of Barnsley; alongside supporting the best in new theatre & dance. Though we are mostly a receiving house, we are working to develop our in-house production capacity for the future. Performing arts highlights included:

Dance: Northern Ballet - Tortoise and the Hare, Where's My Ladybird?, Concerteenies - Mouse and Bear, Richard Chappell Dance - Hot House

Theatre: Austen's Women: LADY SUSAN, Dead Girls Rising, LASH, Red Ladder - We're Not Going Back, Big Strong Man, Nightmares, Perfect Pitch, Jack and the Beanstalk, The 3 Little Pigs, Lying together, Does my F**** look big in this, Can't Stop Carrying on, Looking After your Knees

Music: Jersey Beats, Summer Soul Festival, The Dolly Show, Barnsley Singers Show 2024, Barnsley Wind Bands, ABBA Gold, This Flight Tonight -The Music of Joni Mitchell, Bandfest Rebooted - Grimethorpe Colliery Band, Shaun Ryder, Rave On, Opera Boys, Barnsley Music Service Winter Celebration, Northern Live, Seventh Avenue - Simon & Garfunkel, Motown The Concert, The Irish House Party, Buddy Holly & The Cricketers.

Comedians: Clinton Baptiste, Alfie Moore, Toby Foster, Arthur Smith, Rich Hall, Dom Joly, Justin Moorehouse

Children: Teach Rex, Dear Zoo, Moonsmile, Happy Place, Horrible Histories: Rotten Royals, The Bubble Show, There was an Old Lady, Little Red Riding Hood, Room on the Broom

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Engagement Programme

Alongside our public events programme we have an extensive creative learning & engagement programme. This includes delivering regular groups like Cross the Sky, our resident learning-disabled theatre company, and the Civic Pride Singers.

Our Teenage Wildlife project works with communities across Barnsley to gather their personal stories of teenage years which are then brought to life by local school pupils.

Other projects include Calling Barnsley (opened Jan 2025), In Frame – Barnsley Young Photographers Award (Sep 2024 – Feb 2025) and Storying Barnsley (opened 7 March 2025).

Residents & Artist Support

Our building residents include; Barnsley Music Service, who provide music lessons and band practice for over 200 children a week at Barnsley Civic; Artworks, who work with learning disabled artists from across the borough; and Mark Mark Productions and Helter Skelter, two outdoor arts theatre companies.

Over the year we worked with, supported or championed 654 artists through our engagement programme, residences, performing arts programme and artist development opportunities. Ailish Treanor has been our resident visual artist for the period and has been provided with dedicated professional development support and free studio space. We have also run a wider programme of regular artist surgeries and socials, covering subjects like marketing, business development, and fundraising for a broad range of local visual and performing artists.

RESULTS OF THE YEAR

The results set out below show an overall deficit for YE25 of £109,017. Comparing to last year's stated overall surplus of £1,585,946, this is obviously a substantial reduction. However, the previous years' figures were significantly skewed by the way the 2022-24 capital works were accounted for. Once you strip out the capital programme from YE24 you are left with an unrestricted deficit on day-to-day activities of £167,151 for YE24.

Therefore, this year, we have seen a slow but steady improvement in the day-to-day finances of Barnsley Civic, with a reduction of £58k in the level of annual deficits. As we continue to rebuild the revenue streams over coming years, we expect this reduction in deficits to continue to improve.

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

FUTURE PLANS

Since the charity's inception Barnsley Metropolitan Borough Council has been a key funder and stakeholder for the charity. Though they continue to be committed to supporting Barnsley Civic's future, BMBC are looking to reduce the amount of direct subsidy that they allocate to the charity in the coming years. Our five-year financial strategy is based on a planned reduction to their core subsidy of around £250k over the next four years. This will need to be offset by an increase in earned revenue and fundraised income from other sources. In addition to this reduction in subsidy, the charity in recent years has operated with significant annual deficits, having lost over £100k PA for the last three years when one sets aside one-off capital investments.

Therefore, with a potential future annual shortfall of over £350k, income growth and diversification, plus the seeking of judicious cost savings, will be central to any successful strategy for the coming years. Our new earned income strategy seeks to grow revenues from external hires, weddings, conferences and events, as well significantly increasing earnings from F&B sales – which will be heavily reliant on us successfully raising capital investment for a new bar and cafe offering in our Eldon St ground floor space. Our fundraising diversification will include an expansion in heritage engagement work, with the building's social and architectural history representing a relatively untapped area for future support.

We will seek to win external commissions from across BMBC's different departments, and from other statutory authorities like SYMCA. As an arts centre we are ideally placed to deliver on multiple government priorities and support several regional initiatives including Pathways to Work, Plan for Neighbourhoods, Great Childhoods Ambition, the Youth and Adult Skills agenda and wider creative consultation delivery. Winning more commissioned activity gives us an opportunity to offset some of the reduction in the core subsidy from BMBC; whilst delivering more clearly on local and regional government priorities.

Visual arts will continue to play an equal role alongside performing arts in the programme, with an emphasis on site-wide visual arts programming that engages with the whole of our building in creative ways. Finally, we are seeking to radically expand our learning and engagement activities with a new heritage engagement strand and even more activity beyond our walls out in Barnsley's communities. Wherever possible we will integrate community engagement projects into the wider cultural programme as a prominent and celebrated part of the overall public offer.

The range of exhibitions, shows and participatory activities that we offer will continue to grow. Within this growing programme we will always offer some elements as a free resource for all the people of Barnsley; whilst charging affordable prices for the more commercial parts of the programme.

As we look towards our 150-year anniversary in 2027, we are looking to reinvigorate the tradition of local philanthropic support for Barnsley Civic with a major two-year public fundraising campaign (CIVC150) to build our reserves and invest in our future which will be launched in autumn 2025.

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.

BARNSELEY CIVIC ENTERPRISE LIMITED

GROUP TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

Elaine Price (Chair)

Dated: 24-12-2025.....



BARNSELEY CIVIC ENTERPRISE LIMITED

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

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.

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 parent charitable company will continue in operation.

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

The organisation is laser focused on bringing and developing relevant cultural and creative work which resonates with the people of our town and Borough to Barnsley. We are here to serve the people of our Borough, as audience members in our theatres and viewers in our gallery, as artists and as creative engagement participants. This is our driving passion and underpins the entirety of our work.

The trustees confirm that they have complied with their duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

BARNSELEY CIVIC ENTERPRISE LIMITED

INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF BARNSELEY CIVIC ENTERPRISE LIMITED

Opinion

We have audited the financial statements of Barnsley Civic Enterprise Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated statement of financial position, the statement of financial position, the consolidated statement of cash flows 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 parent charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its group 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 group and parent charitable company 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.

Material uncertainties relating to going concern

We draw attention to note 1.2 in the financial statements which discusses The Trustee's assessment of going concern. As stated in note 1.2 the company is heavily reliant on grant income from BMBC and a material uncertainty exists that may cast significant doubt on the company's ability to continue as a going concern if BMBC were to withdraw this funding or reduce it significantly. Our audit opinion is not modified in respect of these matters.

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.

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.

BARNSELEY CIVIC ENTERPRISE LIMITED

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELEY CIVIC ENTERPRISE LIMITED

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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company 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 parent charitable company 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 parent charitable company'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 group and 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.

BARNSELY CIVIC ENTERPRISE LIMITED

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE TRUSTEES OF BARNSELY CIVIC ENTERPRISE LIMITED

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 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.

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 Chapter 3 of Part 16 of the Companies Act 2006. 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 Davies (Senior Statutory Auditor)
for and on behalf of GBAC Limited

19 January 2026
.....

Statutory Auditor

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

BARNSELY CIVIC ENTERPRISE LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Endowment funds designated	Restricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Endowment funds general	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £	2024 £
Income and endowments from:											
Donations and legacies	4	631,732	-	133,191	-	764,923	652,542	-	1,798,323	-	2,450,865
Charitable activities	6	579,368	-	-	-	579,368	496,963	-	-	-	496,963
Other trading activities	7	32	-	-	-	32	6,590	-	-	-	6,590
Investments	3	2,821	-	-	-	2,821	1,117	-	-	-	1,117
Other income	5	-	-	-	-	-	833	-	-	-	833
Total income		1,213,953	-	133,191	-	1,347,144	1,158,045	-	1,798,323	-	2,956,368
Expenditure on:											
Charitable activities	10	1,362,329	-	39,177	-	1,401,506	1,313,362	-	45,226	-	1,358,588
Other	14	40,721	-	13,934	-	54,655	11,834	-	-	-	11,834
Total expenditure		1,403,050	-	53,111	-	1,456,161	1,325,196	-	45,226	-	1,370,422
Net (outgoing)/incoming resources before transfers		(189,097)	-	80,080	-	(109,017)	(167,151)	-	1,753,097	-	1,585,946

BARNSELEY CIVIC ENTERPRISE LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds	Endowment funds designated	Restricted funds	Endowment funds general	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Endowment funds general	Total
Notes	2025 £	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £	2024 £
Net (outgoing)/incoming resources before transfers	(189,097)	-	80,080	-	(109,017)	(167,151)	-	1,753,097	-	1,585,946
Gross transfers between funds	(535,960)	(50,000)	(2,725,195)	3,311,155	-	296,473	-	(296,473)	-	-
Net (outgoing)/incoming resources	(725,057)	(50,000)	(2,645,115)	3,311,155	(109,017)	129,322	-	1,456,624	-	1,585,946
Other recognised gains and losses										
Revaluation of tangible fixed assets	-	-	-	(2,588,655)	(2,588,655)	-	-	-	-	-
Net movement in funds	(725,057)	(50,000)	(2,645,115)	722,500	(2,697,672)	129,322	-	1,456,624	-	1,585,946
Fund balances at 1 April 2024	821,211	50,000	2,707,825	3,377,500	6,956,536	691,889	50,000	1,251,201	3,377,500	5,370,590
Fund balances at 31 March 2025	96,154	-	62,710	4,100,000	4,258,864	821,211	50,000	2,707,825	3,377,500	6,956,536

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BARNESLEY CIVIC ENTERPRISE LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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


BARNESLEY CIVIC ENTERPRISE LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	15	75,085		111,024	
Heritage assets	17	4,100,000		6,425,889	
			4,175,085		6,536,913
Current assets					
Inventories	18	4,206		3,324	
Trade and other receivables	19	71,464		132,572	
Cash at bank and in hand		209,886		538,446	
			285,556		674,342
Current liabilities	20	190,307		231,783	
Net current assets			95,249		442,559
Total assets less current liabilities			4,270,334		6,979,472
Non-current liabilities	21	(11,470)		(22,936)	
Net assets			4,258,864		6,956,536
Capital funds					
Endowment funds		4,100,000		3,377,500	
Income funds					
Restricted funds		62,710		2,707,825	
Designated fund		-		50,000	
Unrestricted funds		96,154		821,211	
			4,258,864		6,956,536

The financial statements were approved by the board of directors and authorised for issue on 19/01/2026 and are signed on its behalf by:



 Elaine Price (Chair)
 Trustee

Company Registration No. 05811804

BARNESLEY CIVIC ENTERPRISE LIMITED


COMPANY STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	15	75,085		111,024	
Heritage assets	17	3,936,301		3,936,302	
Investments	16	100		100	
		4,011,486		4,047,426	
Current assets					
Inventories	18	4,206		3,324	
Trade and other receivables	19	200,272		154,988	
Cash at bank and in hand		198,570		421,906	
		403,048		580,218	
Current liabilities	20	188,267		187,098	
Net current assets			214,781		393,120
Total assets less current liabilities			4,226,267		4,440,546
Non-current liabilities	21	(11,470)		(22,936)	
Net assets			4,214,797		4,417,610
Capital funds					
Endowment funds		3,936,301		3,377,500	
Income funds					
Restricted funds		62,709		161,229	
Designated fund		-		50,000	
Unrestricted funds		215,787		828,881	
		4,214,797		4,417,610	

As permitted by s408 Companies Act 2006, the company has not presented its own statement of financial activities and related notes. The company's deficit for the year was £202,812 (2024 - £129,819 surplus).

The financial statements were approved by the board of directors and authorised for issue on 19/01/2026 and are signed on its behalf by:



 Elaine Price (Chair)
 Trustee

Company Registration No. 05811804
 Charity Registration No. 1129765

BARNSELEY CIVIC ENTERPRISE LIMITED

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	28		(30,143)		1,370,629
Investing activities					
Purchase of property, plant and equipment		(27,005)		(24,740)	
Proceeds on disposal of property, plant and equipment		(1)		833	
Purchase of heritage assets		(262,766)		(1,823,207)	
Interest received		2,821		1,117	
Net cash used in investing activities			(286,951)		(1,845,997)
Financing activities					
Repayment of borrowings		(11,466)		(11,466)	
Net cash used in financing activities			(11,466)		(11,466)
Net decrease in cash and cash equivalents			(328,560)		(486,834)
Cash and cash equivalents at beginning of year			538,446		1,025,280
Cash and cash equivalents at end of year			209,886		538,446

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Barnsley Civic Enterprise Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Barnsley Civic, Hanson Street, Barnsley, S70 2HZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the parent charitable company'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 parent charitable company 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.

1.2 Going concern

These financial statements are prepared on the going concern basis. The Trustees have a reasonable expectation that the parent charitable company will continue in operational existence for the foreseeable future, however, the Trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern.

The company receives a substantial grant from BMBC (Barnsley Metropolitan Borough Council) each year. BMBC have not yet confirmed the level of grant for the year commencing April 2026 until it receives confirmation of its own funding from central government. This confirmation is not expected to be received until January 2026 after the signing of the accounts and if the grant was significantly lower than the current grant it could cause doubt about the company's ability to continue as a going concern.

The directors expect the continued support of BMBC and have therefore adopted the going concern basis of preparation for the financial statements of the company.

1.3 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 parent charitable company.

1.4 Incoming resources

Income is recognised when the parent charitable company 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.

Cash donations are recognised on receipt. Other donations are recognised once the parent charitable company 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.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the parent charitable company 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.

1.5 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.

1.6 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.

Website Development Costs	5 years straight line
---------------------------	-----------------------

1.7 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.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Heritage assets

The Charity's property "The Civic" is reported in the balance sheet at market value. The property is well maintained and is categorised as a heritage asset with an indeterminate life and is therefore not depreciated. The property was last valued by Smith Chartered Surveyors on 11 August 2025 at £4,100,000.

1.9 Impairment of non-current assets

At each reporting end date, the parent charitable company 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.

1.10 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.

1.11 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.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.12 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 parent charitable company 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.

1.13 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.

1.14 Retirement benefits

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

1.15 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 property maintenance fund for future repairs of the Civic building.

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.

BARNESLEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.16 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.

2 Critical accounting estimates and judgements

In the application of the parent charitable company'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.

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,821	1,117

BARNSELY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and gifts	2,532	-	2,532	934
Grants receivable for core activities	629,200	133,191	762,391	2,449,931
	<u>631,732</u>	<u>133,191</u>	<u>764,923</u>	<u>2,450,865</u>
For the year ended 31 March 2024	<u>652,542</u>	<u>1,798,323</u>		<u>2,450,865</u>
Grants receivable for core activities				
Barnsley Metropolitan Borough Council	378,256	-	378,256	378,256
Arts Council England Funding	250,944	-	250,944	250,944
Teenage Wildlife Grant	-	-	-	33,712
Arts Council England Capital Grant	-	-	-	296,473
BMBC Capital Development Grant	-	97,763	97,763	1,460,178
Eating Art	-	1,990	1,990	7,960
The National Lottery Community	-	19,988	19,988	-
Architectural Heritage Fund	-	4,200	4,200	-
Other	-	9,250	9,250	22,408
	<u>629,200</u>	<u>133,191</u>	<u>762,391</u>	<u>2,449,931</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	-	833

6 Charitable activities

	Programme events £	Bar sales £	Room hire £	Rental income £	Other income £	Total 2025 £	Total 2024 £
Sales within charitable activities	<u>428,209</u>	<u>80,651</u>	<u>36,350</u>	<u>29,600</u>	<u>4,558</u>	<u>579,368</u>	<u>496,963</u>

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Other trading activities

	Unrestricted funds	Total
	2025 £	2024 £
Fundraising events	32	6,590

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	6,000	5,600
Depreciation of owned property, plant and equipment	15,552	19,486
Loss/(profit) on disposal of property, plant and equipment	47,393	(833)
Amortisation of intangible assets	-	1,420

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.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

10 Charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Staff costs	496,041	416,635
Depreciation and amortisation	15,552	20,906
Costs relating to programme events	347,493	337,403
Costs relating to room hire	4,401	4,088
Other direct costs	33,523	25,561
Marketing	81,947	50,576
Overhead costs	328,445	388,481
	<u>1,307,402</u>	<u>1,243,650</u>
Share of governance costs (see note 11)	94,104	114,938
	<u>1,401,506</u>	<u>1,358,588</u>
Analysis by fund		
Unrestricted funds	1,362,329	1,313,362
Restricted funds	39,177	45,226
	<u>1,401,506</u>	<u>1,358,588</u>

11 Governance costs

	2025 £	2024 £
Staff costs	59,656	57,365
Audit fees	6,000	5,600
Accountancy	13,815	16,434
Legal and professional	14,633	35,539
	<u>94,104</u>	<u>114,938</u>
Analysed between Charitable activities	<u>94,104</u>	<u>114,938</u>

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Employees - Group and Company

Number of employees

The average monthly number of employees during the year was:

	2025	2024	2025	2024
	Number	Number	Number	Number
	Group	Group	Company	Company
Employees	33	27	32	25

Employment costs

	2025	2024
	£	£
Wages and salaries	510,277	438,576
Social security costs	36,012	27,550
Other pension costs	9,408	7,874
	555,697	474,000

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

14 Other

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
			£	£
Net loss on disposal of tangible fixed assets	33,459	13,934	47,393	-
Financing costs	7,262	-	7,262	11,834
	40,721	13,934	54,655	11,834
For the year ended 31 March 2024	11,834	-		11,834

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Property, plant and equipment Group and Company

	Computer Equipment £	Office Equipment £	Event Equipment £	Fixtures & Fittings £	Building Equipment £	Total £
Cost						
At 1 April 2024	49,239	6,995	286,744	98,718	201,800	643,496
Additions	13,995	-	-	13,010	-	27,005
Disposals	(15,751)	(6,995)	(270,961)	(83,249)	(150,916)	(527,872)
At 31 March 2025	47,483	-	15,783	28,479	50,884	142,629
Depreciation and impairment						
At 1 April 2024	27,537	6,670	250,985	83,450	163,830	532,472
Depreciation charged in the year	6,551	-	2,866	2,230	3,905	15,552
Eliminated in respect of disposals	(15,039)	(6,670)	(249,531)	(76,770)	(132,470)	(480,480)
At 31 March 2025	19,049	-	4,320	8,910	35,265	67,544
Carrying amount						
At 31 March 2025	28,434	-	11,463	19,569	15,619	75,085
At 31 March 2024	21,702	325	35,759	15,268	37,970	111,024

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Fixed asset investments

Other investments

Cost or valuation

At 1 April 2024 & 31 March 2025

100

At 31 March 2025

100

Carrying amount

At 31 March 2025

100

At 31 March 2024

100

17 Heritage assets - Consolidated

At 1 April 2024

6,425,889

Additions

262,766

Revaluation

(2,588,655)

At 1 April 2024 and at 31 March 2025

4,100,000

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. The property was valued by Smiths Chartered Surveyors on 11 August 2025 and was subsequently valued at £4,100,000.

Heritage assets - Company

£

At 1 April 2024

3,936,301

Additions

-

At 1 April 2024 and at 31 March 2025

3,936,301

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. The property was valued by Smiths Chartered Surveyors on 11 August 2025 and was subsequently valued at £4,100,000.

BARNSLEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18	Inventories	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
	Bar Stocks	4,206	3,324	4,206	3,324
19	Trade and other receivables	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
	Amounts falling due within one year:	£	£	£	£
	Trade receivables	12,626	13,003	12,626	13,004
	Amounts owed by subsidiary undertakings	-	-	128,809	84,600
	Other receivables	4,973	64,469	4,973	2,284
	Prepayments and accrued income	53,865	55,100	53,865	55,100
		71,464	132,572	200,273	154,988
20	Current liabilities	Group 2025 £	Group 2024 £	Company 2025 £	Company 2024 £
	Notes	£	£	£	£
	Borrowings	21	11,466	11,466	11,466
	Other taxation and social security		17,717	9,737	19,572
	Trade payables		79,233	105,023	78,738
	Other payables and deferred income		54,443	77,267	54,443
	Accruals		27,448	28,290	24,048
			190,307	231,783	188,267
					187,098

At the year end, deferred income amounted to £46,323 (2024: £72,842). Deferred income related to ticket sales and income raised before the year end that relate to performances in the next financial year.

21	Borrowings	2025 £	2024 £
	Group and Company		
	BMBC loan	22,936	34,402
	Payable within one year	11,466	11,466
	Payable after one year	11,470	22,936

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.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

22 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,408	7,874

The parent charitable company operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the parent charitable company in an independently administered fund.

23 Endowment funds

	At 1 April 2024 £	Transfers £	Gains and losses £	At 31 March 2025 £
Permanent endowments				
The Civic Property	3,377,500	3,311,155	(2,588,655)	4,100,000
Previous year:	At 1 April 2023 £	Transfers £	Gains and losses £	At 31 March 2024 £
Permanent endowments				
The Civic Property	3,377,500	-	-	3,377,500

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). The property was revalued by Smiths Chartered Surveyors on 11 August 2025 and the property was valued at £4,100,000.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

24 Restricted funds

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

	Movement in funds				
	Balance at 1 April 2024	Incoming Resources	Outgoing Resources	Transfer between funds	Balance at 31 March 2025
	£	£	£	£	£
a) Capital fund - Enterprising Barnsley	772	-	(772)	-	-
b) Fixed asset fund	13,161	-	(13,161)	-	-
c) The National Lottery Community	-	19,988	(2,632)	-	17,356
d) Creative Minds	-	2,000	(2,000)	-	-
e) Donations re Catalyst	16,841	-	(3,037)	-	13,804
f) Fundraising re Catalyst	10,542	-	(771)	-	9,771
g) BMBC Capital Development Grant	2,627,432	97,763	-	(2,725,195)	-
h) Boiler	19,348	-	(3,869)	-	15,479
i) Teenage Wildlife Grant Wombwell	21,719	-	(21,719)	-	-
j) Eating Art	(1,990)	1,990	-	-	-
k) Better Barnsley Bonds Grant	-	2,250	(2,250)	-	-
l) Hays Travel Foundation	-	5,000	(2,900)	-	2,100
m) Culture at the Heart DCP	-	4,200	-	-	4,200
	<u>2,707,825</u>	<u>133,191</u>	<u>(53,111)</u>	<u>(2,725,195)</u>	<u>62,710</u>

Notes

- a) The balance represents the net book value of the capital expenditure relating to the enterprising hub room. This is now fully depreciated
- b) The fixed asset fund comprises various fixtures and fittings donated by BMBC. This is now fully depreciated
- c) NLCF funding for community engagement programme.
- d) Creative Minds funding for supporting core community groups at Barnsley Civic.
- e) Donations received to fund the 2022-24 capital build project.
- f) Fundraising activities undertaken to fund the 2022-24 capital build project.
- g) Grant for 2022-24 capital programme to reopen Eldon St frontage. Though £2.6 million was spent restoring and renovating the heritage asset, as expected, this has not resulted in any significant increase in the overall value of the building asset. Therefore the value of this fund has been written down in the year end process to reflect this.
- h) Boilers transferred from sinking fund to be depreciated over useful economic life.
- i) Teenage Wildlife Grant for intergenerational community theatre programme.
- j) Eating Art - Eating Art community engagement and social cohesion visual arts project now completed.
- k) Better Barnsley Bond Grant to support core community groups at Barnsley Civic.
- l) Hays Travel Foundation grant to support core community groups at Barnsley Civic.
- m) DCP funding for the creation of a ACE Creative People & Places bid.

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

25 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted fund 2025 £	Endowment fund 2025 £	Total 2025 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Property, plant and equipment	36,031	-	39,054	-	75,085	111,024
Heritage assets	-	-	-	4,100,000	4,100,000	6,425,889
Current assets/(liabilities)	71,593	-	23,656	-	95,249	442,559
Long term liabilities	(11,470)	-	-	-	(11,470)	(22,936)
	<u>96,154</u>	<u>-</u>	<u>62,710</u>	<u>4,100,000</u>	<u>4,258,864</u>	<u>6,956,536</u>

26 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.

The Chair, Elaine Price stepped in as interim CEO for a six week period during the year whilst a replacement was found. Amounts paid for this role amounted to £5,953.

27 Subsidiaries

Details of the parent charitable company's subsidiaries at 31 March 2025 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Barnsley Civic Trading Limited	England and Wales	Accommodation and sessional hire	Ordinary	100.00

BARNSELEY CIVIC ENTERPRISE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

28	Cash (absorbed by)/generated from operations	2025 £	2024 £
	(Deficit)/surplus for the year	(109,017)	1,585,946
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,821)	(1,117)
	Loss/(gain) on disposal of property, plant and equipment	47,393	(833)
	Depreciation and impairment of property, plant and equipment	15,552	20,906
	Movements in working capital:		
	(Increase)/decrease in inventories	(882)	100
	Decrease in trade and other receivables	61,108	91,053
	(Decrease) in trade and other payables	(41,476)	(325,426)
	Cash (absorbed by)/generated from operations	(30,143)	1,370,629

29	Analysis of changes in net funds	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
	Cash at bank and in hand	538,446	(328,560)	209,886
	Loans falling due within one year	(11,466)	-	(11,466)
	Loans falling due after more than one year	(22,936)	11,466	(11,470)
		504,044	(317,094)	186,950