

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2021  
for  
Barnes Community Arts Centre**

Grant Harrod Lerman Davis LLP  
Chartered Accountants  
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Marlborough Hill  
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# **Barnes Community Arts Centre**

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## **Barnes Community Arts Centre**

### **Report of the Trustees for the year ended 31st March 2021**

#### **BACKGROUND**

The Old Sorting Office Arts Centre (OSO) is a 3,000 square foot venue to the rear of the converted postal sorting office on Barnes Green SW13. Designated by the London Borough of Richmond upon Thames for community use, it was leased in 2000 to the trustees of a charity formed by members of the local community, for use as an arts centre. The venue is a cherished community asset and over the years has played host to many acclaimed theatrical productions and arts-based community events.

A group of local residents, which includes Patrick Van den Bergh (ex Chair of the Barnes Community Players) and Simon Danciger (ex Chair of Governors at Richmond Park Academy), form the current board of trustees of the OSO Arts Centre, registered with the Charity Commission as a CIO under the name Barnes Community Arts Centre.

The vision of the new trustees is to promote, maintain, improve and advance education and appreciation of the arts in all forms among the people of Barnes and the surrounding area.

#### **FOCUS FOR 2020-21**

The focus was to continue to develop the size and professional quality of our programme of arts events, while continuing to ensure our financial sustainability. However, the COVID-19 pandemic, subsequent lockdowns and socially distanced capacity limits required the trustees to shift focus to ensuring the survival of the arts centre, as well as playing our part in supporting our community during the pandemic.

The first action was to reduce costs wherever possible to protect our financial viability. Sadly, this included redundancy for two of the management team and reduced hours / furlough for most of the remaining team.

Trustees then set about looking for alternative ways to generate income. This fell into three categories: Operational activities, community donations and grant funding.

- Operational activity: The OSO set up an outdoor pop-up café which operated whenever permissible, run by volunteers. This not only generated income but became a much-loved community asset during the pandemic.
- Community donations: Trustees set up an online funding platform which generated circa £20k in donations. In addition, audience members holding tickets for cancelled & postponed shows were invited to donate the ticket cost to the OSO or to roll the ticket over to another / rescheduled show.
- Grant funding: Trustees were successful in securing local authority, Arts Council and Richmond Parish Lands grant funding.

The second action was to communicate with the many shows and events booked into the OSO which needed to be rescheduled or cancelled, as well as contacting ticketholders. This was a significant activity and the team excelled in dealing with all the issues.

The third action was to play our part in supporting the community during the pandemic. This led to three activities:

- Repurposing the arts centre into a Crisis Kitchen. This proved to be a phenomenal success, with the volunteer kitchen team, led by our fabulous General Manager Lisa Ross, producing 10,000 freshly cooked meals distributed for free to those in need, in partnership with front-line voluntary organisations including the Castelnau Centre, FiSH and Achieving for Children.
- Setting up a food bank collection point. This yielded over four tonnes of community donations, which were passed to the Trussell Trust for distribution to those in need.
- Establishing an online arts platform, The House is Now Open, brainchild of Jonny our Artistic Director, which offered an array of arts content including music live-streams, online story telling and an online art gallery. Perhaps most important, local artists were able to collaborate via the platform to create new content.

## **Barnes Community Arts Centre**

### **Report of the Trustees for the year ended 31st March 2021**

Next, trustees decided to use the enforced closure of the arts centre to carry out a major upgrade of the venue, supported by a Community Fund grant secured in 2019. Improvements to accessibility, refitting of the bar/café area and toilets, and numerous improvements to the theatre have all placed the OSO in a strong position to bounce back post-pandemic.

Where government rules allowed, we opened the OSO whenever possible to stage live arts events, adopting a cabaret-style set-up to adhere to social distancing rules. This was broadly a great success, though some shows were lost due to cast COVID cases and 'pinging' as well as a sudden pre-Christmas lockdown which derailed our annual panto (typically our biggest income-generator of the year) mid-way through the run. Throughout, our team showed astonishing commitment and versatility.

In summary, the trustees are confident that the OSO has survived this difficult period, and, if anything, we emerge in a better position than before, with an upgraded venue, renewed goodwill from our community, and a now proven ability to manage the most challenging of crises.

As Chair of Trustees, I am immensely proud of Lisa, Jonny, and the entire team of staff, volunteers and trustees who have worked tirelessly and passionately to get us through the pandemic. It has been a heart-warming experience despite the most challenging of circumstances.

#### **FINANCIAL PERFORMANCE**

Thanks to the efforts of trustees and the management team in securing grant funding, most significantly from the Culture Recovery Fund, generating income through the pop-up café and attracting community donations, the OSO emerges from the pandemic in a healthy financial position, managing to break even at an operating level while building sufficient reserves to protect us against future business interruption.. The trustees thank everyone, including the Barnes Fund, Richmond Parish Lands, LBRuT council, the Arts Council and our local community, who have supported the OSO financially.

#### **LOOKING AHEAD TO 2021-22**

Looking ahead to 2021-22, the focus is on making a speedy recovery from the pandemic and attracting audiences back to the theatre. The upgrade to the venue will help secure quality shows and improvements to the bar / café area will help to improve catering income. Trustees are optimistic and committed to ensuring the long-term health of the arts centre. A key advantage is the strong support of our local community, bolstered through the pandemic.

#### **THANKS**

The trustees would once again like to thank everyone who has ensured we have succeeded in moving from crisis back to drama, in particular to Lisa Ross, our fabulous General Manager whose passion and operational professionalism continues to drive us forward, to Jonny, our indefatigable and creative Artistic Director, our wonderful and talented staff team and to the increasing number of volunteers who are now assisting us across all our activities. From helping with our book-keeping and accounts, providing legal and process support, fundraising activities, purchasing, café and bar stock control to helping front of house, our volunteers are at the heart of everything we do. We remain very fortunate to have such a passionate and engaged group of both staff and volunteers.

#### **FINANCIAL REVIEW**

##### **Going concern**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1150658

**Barnes Community Arts Centre**

**Report of the Trustees  
for the year ended 31st March 2021**

**Principal address**

49 Station Road  
Barnes  
SW13 0LF

**Trustees**

Mr S Danciger  
Mr S Mindel (resigned 18.11.2020)  
Mr M Lumsden  
Mr P Van den Bergh  
Mrs S Coussins  
Mr R Bell (resigned 18.11.2020)  
Ms J A E Dangoor  
Ms S Carruthers  
Mr J Rycroft  
Mr R M Arnfield (appointed 1.7.2020)

**Independent Examiner**

Grant Harrod Lerman Davis LLP  
Chartered Accountants  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

Approved by order of the board of trustees on 15th October 2021 and signed on its behalf by:

Mr S Danciger - Trustee

**Independent Examiner's Report to the Trustees of  
Barnes Community Arts Centre**

**Independent examiner's report to the trustees of Barnes Community Arts Centre**

I report to the charity trustees on my examination of the accounts of Barnes Community Arts Centre (the Trust) for the year ended 31st March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA DipAst which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Michael Lerman  
FCA DipAst  
Grant Harrod Lerman Davis LLP  
Chartered Accountants  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

15th October 2021

# Barnes Community Arts Centre

## Statement of Financial Activities for the year ended 31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		8,159	9,468	17,627	5,171
<b>Charitable activities</b>					
Grant income		144,092	25,000	169,092	97,109
Other trading activities	3	196,150	-	196,150	270,060
Investment income	4	38	-	38	15
<b>Total</b>		<u>348,439</u>	<u>34,468</u>	<u>382,907</u>	<u>372,355</u>
<b>EXPENDITURE ON</b>					
Raising funds		112,610	-	112,610	121,516
<b>Charitable activities</b>					
Overheads		125,195	-	125,195	152,248
Other		32,223	101,850	134,073	16,605
<b>Total</b>		<u>270,028</u>	<u>101,850</u>	<u>371,878</u>	<u>290,369</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>78,411</u>	<u>(67,382)</u>	<u>11,029</u>	<u>81,986</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		42,018	95,484	137,502	55,516
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>120,429</u></u>	<u><u>28,102</u></u>	<u><u>148,531</u></u>	<u><u>137,502</u></u>

The notes form part of these financial statements

# Barnes Community Arts Centre

## Balance Sheet 31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	28,365	-	28,365	43,093
<b>CURRENT ASSETS</b>					
Stocks	9	2,233	-	2,233	1,712
Debtors	10	4,649	-	4,649	3,706
Cash at bank		131,644	28,102	159,746	115,907
		<u>138,526</u>	<u>28,102</u>	<u>166,628</u>	<u>121,325</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(46,462)	-	(46,462)	(26,916)
<b>NET CURRENT ASSETS</b>		<u>92,064</u>	<u>28,102</u>	<u>120,166</u>	<u>94,409</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>120,429</u>	<u>28,102</u>	<u>148,531</u>	<u>137,502</u>
<b>NET ASSETS</b>		<u>120,429</u>	<u>28,102</u>	<u>148,531</u>	<u>137,502</u>
<b>FUNDS</b>	12				
Unrestricted funds				120,429	42,018
Restricted funds				<u>28,102</u>	<u>95,484</u>
<b>TOTAL FUNDS</b>				<u>148,531</u>	<u>137,502</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th October 2021 and were signed on its behalf by:

Mr S Danciger - Trustee



## **Barnes Community Arts Centre**

### **Notes to the Financial Statements for the year ended 31st March 2021**

#### **1. ACCOUNTING POLICIES**

##### **Company information**

Barnes Community Arts Centre is a charitable incorporated organisation (CIO), Charity Registration number 1150658, registered on 31 January 2013 and is governed by the constitution which established the objects and power of the charitable organisation. The registered address is 49 Station Road, Barnes, London SW13 0LF.

##### **Accounting framework**

The accounts have been prepared in accordance with the charity's governing documents, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

##### **Incoming resources**

Income include ticket sales, income from the café and bar sales as well as venue hire rendered during the year. Income is recognised when the charity is legally entitled to it after 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.

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 and other sales related taxes.

##### **Resources expended**

Resources expended are recognised in the year in which they are incurred.

##### Expenditure for charitable purposes

Charitable expenditure includes all expenditure related to the objectives of the charity and comprises the costs of providing theatre and live performance, art exhibitions, dance and music classes as well as the costs of running the bar and café. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

##### Support and governance costs

Costs represent expenditure incurred in the management of the company's assets, organisational administration and compliance with constitutional and statutory requirements. These costs are apportioned across the activities on the basis of an estimate of the proportion of income from those activities.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost and 10% Straight line
Computer equipment	- 33% on cost

##### **Stocks**

Stocks are valued at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises food and drink purchased for the café and bar and are measured at cost

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**1. ACCOUNTING POLICIES - continued**

**Stocks**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Charitable funds**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

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 period.

**3. OTHER TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Café income	168,506	-	168,506	102,851
Café income - third party	-	-	-	17,528
Venue hire	5,021	-	5,021	41,164
Ticket sales	12,844	-	12,844	92,923
Gala ball	-	-	-	10
Fair & other fundraising events	2,684	-	2,684	5,963
Sponsorships received	2,000	-	2,000	3,000
Bird seed sales	5,095	-	5,095	6,621
	<u>196,150</u>	<u>-</u>	<u>196,150</u>	<u>270,060</u>

# Barnes Community Arts Centre

## Notes to the Financial Statements - continued for the year ended 31st March 2021

### 4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	38	-	38	15
	<u>38</u>	<u>-</u>	<u>38</u>	<u>15</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

### 6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Staff	14	14
	<u>14</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,171	-	5,171
<b>Charitable activities</b>			
Grant income	1,009	96,100	97,109
Other trading activities	270,060	-	270,060
Investment income	15	-	15
<b>Total</b>	<u>276,255</u>	<u>96,100</u>	<u>372,355</u>
<b>EXPENDITURE ON</b>			
Raising funds	121,516	-	121,516
<b>Charitable activities</b>			
Overheads	152,248	-	152,248
Other	15,989	616	16,605
<b>Total</b>	<u>289,753</u>	<u>616</u>	<u>290,369</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(13,498)</u>	<u>95,484</u>	<u>81,986</u>

**Barnes Community Arts Centre**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	55,516	-	55,516
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>42,018</u>	<u>95,484</u>	<u>137,502</u>

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1st April 2020	96,100	2,409	98,509
Additions	9,354	-	9,354
Disposals	<u>(45,237)</u>	<u>(1,196)</u>	<u>(46,433)</u>
At 31st March 2021	<u>60,217</u>	<u>1,213</u>	<u>61,430</u>
<b>DEPRECIATION</b>			
At 1st April 2020	53,815	1,601	55,416
Charge for year	8,289	404	8,693
Eliminated on disposal	<u>(29,848)</u>	<u>(1,196)</u>	<u>(31,044)</u>
At 31st March 2021	<u>32,256</u>	<u>809</u>	<u>33,065</u>
<b>NET BOOK VALUE</b>			
At 31st March 2021	<u>27,961</u>	<u>404</u>	<u>28,365</u>
At 31st March 2020	<u>42,285</u>	<u>808</u>	<u>43,093</u>

**9. STOCKS**

	2021 £	2020 £
Raw materials	<u>2,233</u>	<u>1,712</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	-	797
Other debtors	-	87
VAT	3,900	-
Prepayments and accrued income	<u>749</u>	<u>2,822</u>
	<u>4,649</u>	<u>3,706</u>

**Barnes Community Arts Centre**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade creditors	14,845	9,082
Taxation and social security	1,186	6,434
Other creditors	30,431	11,400
	<u>46,462</u>	<u>26,916</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	42,018	78,411	120,429
<b>Restricted funds</b>			
Community fund	95,484	(67,382)	28,102
<b>TOTAL FUNDS</b>	<u>137,502</u>	<u>11,029</u>	<u>148,531</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	348,439	(270,028)	78,411
<b>Restricted funds</b>			
Community fund	34,468	(101,850)	(67,382)
<b>TOTAL FUNDS</b>	<u>382,907</u>	<u>(371,878)</u>	<u>11,029</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	55,516	(13,498)	42,018
<b>Restricted funds</b>			
Community fund	-	95,484	95,484
<b>TOTAL FUNDS</b>	<u>55,516</u>	<u>81,986</u>	<u>137,502</u>

**Barnes Community Arts Centre**

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	276,255	(289,753)	(13,498)
<b>Restricted funds</b>			
Community fund	96,100	(616)	95,484
<b>TOTAL FUNDS</b>	<u>372,355</u>	<u>(290,369)</u>	<u>81,986</u>

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

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	55,516	64,913	120,429
<b>Restricted funds</b>			
Community fund	-	28,102	28,102
<b>TOTAL FUNDS</b>	<u>55,516</u>	<u>93,015</u>	<u>148,531</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	624,694	(559,781)	64,913
<b>Restricted funds</b>			
Community fund	130,568	(102,466)	28,102
<b>TOTAL FUNDS</b>	<u>755,262</u>	<u>(662,247)</u>	<u>93,015</u>

**Notes to the Financial Statements - continued  
for the year ended 31st March 2021**

**13. RELATED PARTY TRANSACTIONS**

During the year Mr. M. Lumsden, a trustee, carried out some construction work for the Charity. The total of the invoices issued for the work amounted to £15,952. At the balance sheet date, the Charity owed Mr. Lumsden £801 in respect of these invoices.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**14. LEASE**

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.