

**Report of the Trustees and  
Unaudited Financial Statements for the period  
1 April 2023 to 31 December 2023 for  
Barnes Community Arts Centre**

**Barnes Community Arts Centre**

**Contents of the Financial Statements  
For the Period 1 April 2023 to 31 December 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

**Barnes Community Arts Centre**  
**Report of the Trustees**  
**For the Period 1 April 2023 to 31 December 2023**

## **BACKGROUND**

The Old Sorting Office Arts Centre (OSO) is a 3,000 square foot venue to the rear of a converted postal sorting office on Barnes Green SW13. Designated by the London Borough of Richmond upon Thames for community use, it was first 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 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 objective of the 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.

## **REVIEW OF 2023**

**Note: in 2023 the OSO changed its reporting year from April-March to January-December, so this annual report covers the nine-month period April-December 2023.**

2023 was the year that the OSO completed its recovery from the impact of COVID. The arts centre achieved a significant improvement in net income for the nine-month period compared to the previous full year, resulting in a loss of only £629 (on a nine month turnover of £479k) compared to a £66,872 loss in the previous year.

This recovery was mainly due to trading income per month rising to an average of £50k compared to £39k average over the previous twelve months. Increased ticket sales income led the improvement, 37% up on average per month, exceeding 1,000 tickets sold per month for the first time in the OSO's history. This was helped by the continuing success of the Summer Outdoor Festival, with a record 952 tickets sold for shows across the one-day event. The Christmas Pantomime also set a new record for ticket sales, with 2,054 sold (versus 1,637 the previous year). Cafe trading income also showed a significant improvement, up 29% on average per month. However, rising catering supply costs impacted the overall contribution of the cafe. Increases in energy and wage bills also pushed up costs, as did a monthly increase in marketing spend.

Overall, it was positive that the OSO was able to return to a financially sustainable position without needing to draw on reserves, which remain at three months operating level.

Better targeted marketing, thanks in part to the switch to a new ticketing platform, TicketSolve, along with a continuing improvement in the quality and attractiveness of our programming, helped to deliver the record visitor numbers. Technical developments to the theatre impressed visiting production companies. Our management team is now at full strength, bolstered by the appointment of Marta (Tech) and Fraser (Marketing), both of whom joined in July 2023.

Our new membership programme continues to grow and our preview events for members have been very well received. However, we still have work to do to raise awareness of the OSO and our professional-level programme amongst our local community. More effective messaging will be key to growth, both at 'brand' and programme level.

The OSO underlined its charitable purpose with the launch of a subsidised ticket scheme for those in our community struggling financially and it was heart-warming to see many families with young children benefit from the scheme. In partnership with LBRuT as part of the borough's Warm Spaces project, the OSO also launched a free food and drink scheme, again aimed at people struggling financially.

## **LOOKING AHEAD TO 2024**

While we have been able to ride out the operating loss in 2022/3 and are now returning to a positive operating position, we will need to continue to work hard to ensure financial sustainability, especially given rising costs. There is limited scope to achieve this through reducing costs (though we will continue to pay careful attention to expenditure), so the financial improvement needs to come on the income side, with ticket sales being the best route to improved performance.

**Barnes Community Arts Centre**  
**Report of the Trustees**  
**For the Period 1 April 2023 to 31 December 2023**

With our programming continuing to improve, our focus now must be on how we market the OSO, in particular to the many local people who have yet to discover their local arts venue. Increasing our house sizes by just five extra tickets sold per performance will make a step-change difference in our financial position while enabling us to attract more quality productions.

We will continue to develop our relationship and gain visibility within the arts industry and so secure shows that will enhance the credibility of the OSO as a serious London Fringe venue. It was a particular pleasure to see Henry Naylor perform at the OSO and a thrill to have him as our Artist In Residence for the 2024 Summer Season. Well supported music, comedy and dining events continue to complement our theatre offer.

At time of writing, we await the outcome of a borough Community Fund bid which will enable us to switch our theatre lighting from halogen to a more environmentally-friendly LED rig, while also carrying out a range of energy-improving upgrades to the venue.

While we remain committed to delivering financial sustainability at operating level, we will continue to look for grants, fund-raising activity, sponsorship and donations to support development projects, particularly for further infrastructure improvements and for growing our charitable projects such as our subsidised ticket scheme.

Our board has been boosted for 2024 by the appointment of five new excellent trustees with a wealth of expertise that will help the OSO scale new heights.

## **THANKS**

At the end of 2023, I stood down as Chair of Trustees after eleven years in post. I am delighted to welcome Sue Carruthers and Sharon Coussins as our new co-chairs.

My thanks go to all the trustees, past and present, who have been at my side since 2012. Particular thanks go to Steven Mindel, Patrick van den Bergh and Mark Lumsden (who have all now stood down as trustees and have earned a well-deserved rest!) for their many years of commitment to the OSO.

As I reflect on what we have achieved since 2012, our best decision in all the eleven years was to appoint the wonderful Lisa Ross as our Arts Centre General Manager. Lisa lives and breathes the OSO, and continues to lead the team with passion and commitment. Thank you Lisa.

Lydia Sax, as our Artistic Director, has continued to take our programming to new heights, about to deliver her fifth fabulous season. WE continue to be fortunate in finding great young talent to fill this role.

Our staff team, a mix of faces old(er!) and new across the year, continue to support the management team with enthusiasm and graft. They are talented too, with many taking to the OSO stage.

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 continue to be at the heart of everything we do. We remain very fortunate to have such a passionate and engaged group of both staff and volunteers.

I am enormously proud of what we have achieved at the OSO, taking what was a derelict space back in 2012 and turning it into a vibrant and welcoming community arts hub. It has been a fabulous team effort.

**Barnes Community Arts Centre**

**Report of the Trustees  
For the Period 1 April 2023 to 31 December 2023**

**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

**Principal address**

49 Station Road

Barnes

SW13 0LF

**Trustees**

Mr S Danciger

Mr M Lumsden

Mr P Van den Bergh

Mrs S Coussins

Ms J A E Dangoor

Ms S Carruthers

Mr J Rycroft

Mr R M Arnfield

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Halkin Lerman Davis Limited

Beaumont Chancery

44 Southampton Buildings

Holborn

London

WC2A 1AP

Approved by order of the board of trustees on 14 May 2024 and signed on its behalf by:



Simon Danciger MBE  
Chair of Trustees 2012-2023

**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 period 1 April 2023 to 31 December 2023.

**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 member of the Institute of Chartered Accountants in England and Wales, 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

Halkin Lerman Davis Limited  
Beaumont Chancery  
44 Southampton Buildings  
Holborn  
London  
WC2A 1AP

Date \_\_\_\_\_

**Barnes Community Arts Centre**  
**Statement of Financial Activities**  
**For the Period 1 April 2023 to 31 December 2023**

		Unrestricted fund £	Restricted funds £	December 2023 Total funds £	March 2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes				
Donations and legacies		27,233	-	27,233	23,003
<b>Charitable activities</b>					
Grant income		1,200	-	1,200	1,000
Other trading activities	3	449,241	-	449,241	466,994
Investment income	4	839	-	839	374
<b>Total</b>		<u>478,513</u>	<u>-</u>	<u>478,513</u>	<u>491,371</u>
<b>EXPENDITURE ON</b>					
Raising funds		232,092	-	232,092	260,305
<b>Charitable activities</b>					
Overheads		197,302	-	197,302	241,944
Other		49,748	-	49,748	55,994
<b>Total</b>		<u>479,142</u>	<u>-</u>	<u>479,142</u>	<u>558,243</u>
<b>NET INCOME/(EXPENDITURE)</b>		(629)	-	(629)	(66,872)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		103,915	-	103,915	170,787
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>103,286</u>	<u>-</u>	<u>103,286</u>	<u>103,915</u>

The notes form part of these financial statements

**Barnes Community Arts Centre**

**Balance Sheet**  
**Period 1 April 2023 to 31 December 2023**

		Unrestricted	Restricted	December 2023 Total funds £	March 2023 Total funds £
	Notes	fund £	funds £		
<b>FIXED ASSETS</b>					
Tangible assets	8	43,487	-	43,487	40,386
<b>CURRENT ASSETS</b>					
Stocks	9	1,622	-	1,622	2,481
Debtors	10	4,862	-	4,862	3,730
Cash at bank and in hand		114,700	-	114,700	126,275
		<u>121,184</u>	<u>-</u>	<u>121,184</u>	<u>132,486</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(61,385)	-	(61,385)	(68,957)
<b>NET CURRENT ASSETS</b>		<u>59,799</u>	<u>-</u>	<u>59,799</u>	<u>63,529</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>103,286</u>	<u>-</u>	<u>103,286</u>	<u>103,915</u>
<b>NET ASSETS</b>		<u>103,286</u>	<u>-</u>	<u>103,286</u>	<u>103,915</u>
<b>FUNDS</b>	12				
Unrestricted funds				<u>103,286</u>	<u>103,915</u>
<b>TOTAL FUNDS</b>				<u>103,286</u>	<u>103,915</u>

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

Mr S Danciger - Trustee



## **Barnes Community Arts Centre**

### **Notes to the Financial Statements for the period 1 April 2023 to 31 December 2023**

#### **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 includes 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

# Barnes Community Arts Centre

## Notes to the Financial Statements - continued For the Period 1 April 2023 to 31 December 2023

### 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 £	December 2023 Total funds £	March 2023 Total funds £
Café income	217,282	-	217,282	224,624
Venue hire	38,793	-	38,793	46,826
Ticket sales	189,543	-	189,543	183,987
Sponsorships received	3,500	-	3,500	3,500
Bird seed sales	123	-	123	8,057
	<u>449,241</u>	<u>-</u>	<u>449,241</u>	<u>466,994</u>

**Barnes Community Arts Centre**

**Notes to the Financial Statements - continued  
for the period 1 April 2023 to  
31 December 2023**

**4. INVESTMENT INCOME**

			December 2023	March 2023
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Deposit account interest	839	-	839	374
	<u>839</u>	<u>-</u>	<u>839</u>	<u>374</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 December 2023 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 December 2023 nor for the year ended 31 March 2023.

**6. STAFF COSTS**

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

	December 2023	March 2023
	20	22
Staff	<u>20</u>	<u>22</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	23,003	-	23,003
<b>Charitable activities</b>			
Grant income	1,000	-	1,000
Other trading activities	466,994	-	466,994
Investment income	374	-	374
<b>Total</b>	<u>491,371</u>	<u>-</u>	<u>491,371</u>
<b>EXPENDITURE ON</b>			
Raising funds	260,305	-	260,305
<b>Charitable activities</b>			
Charitable activities	(14,839)	14,839	-
Overheads	241,944	-	241,944
Other	47,010	8,984	55,994
<b>Total</b>	<u>534,420</u>	<u>23,823</u>	<u>558,243</u>
<b>NET INCOME/(EXPENDITURE)</b>	(43,049)	(23,823)	(66,872)

**Barnes Community Arts Centre**

**Notes to the Financial Statements - continued  
for the period 1 April 2023 to  
31 December 2023**

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	146,964	23,823	170,787
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>103,915</u>	<u>-</u>	<u>103,915</u>
<b>8. TANGIBLE FIXED ASSETS</b>	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 April 2023	93,318	1,950	95,268
Additions	21,777	-	21,777
Disposals	(13,033)	-	(13,033)
At 31 December 2023	<u>102,062</u>	<u>1,950</u>	<u>104,012</u>
<b>DEPRECIATION</b>			
At 1 April 2023	53,373	1,509	54,882
Charge for year	10,674	182	10,856
Disposals	(5,213)	-	(5,213)
At 31 December 2023	<u>58,834</u>	<u>1,691</u>	<u>60,525</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>43,228</u>	<u>259</u>	<u>43,487</u>
At 31 March 2023	<u>39,945</u>	<u>441</u>	<u>40,386</u>
<b>9. STOCKS</b>		<b>December 2023 £</b>	<b>March 2023 £</b>
Stocks		<u>1,622</u>	<u>2,481</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>December 2023 £</b>	<b>March 2023 £</b>
Trade debtors		1,497	1,550
Other debtors		-	324
Prepayments and accrued income		<u>3,365</u>	<u>1,856</u>
		<u>4,862</u>	<u>3,730</u>

**Barnes Community Arts Centre**

**Notes to the Financial Statements - continued  
for the period 1 April 2023 to 31 December 2023**

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

	December 2023 £	March 2023 £
Trade creditors	18,677	15,560
Taxation and social security	10,122	7,594
Other creditors	32,586	45,803
	<u>61,385</u>	<u>68,957</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	103,915	(629)	103,286
<b>TOTAL FUNDS</b>	<u>103,915</u>	<u>(629)</u>	<u>103,286</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	478,513	(479,142)	(629)
<b>TOTAL FUNDS</b>	<u>478,513</u>	<u>(479,142)</u>	<u>(629)</u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	146,964	(43,049)	103,915
<b>Restricted funds</b>			
Community fund	23,823	(23,823)	-
<b>TOTAL FUNDS</b>	<u>170,787</u>	<u>(66,872)</u>	<u>103,915</u>

**Barnes Community Arts Centre**  
**Notes to the Financial Statements - continued for the period**  
**1 April 2023 to 31 December 2023**

**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	491,371	(534,420)	(43,049)
<b>Restricted funds</b>			
Community fund	-	(23,823)	(23,823)
<b>TOTAL FUNDS</b>	<u>491,371</u>	<u>(558,243)</u>	<u>(66,872)</u>

A current period 9 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	146,964	(43,678)	103,286
<b>Restricted funds</b>			
Community fund	23,823	(23,823)	-
<b>TOTAL FUNDS</b>	<u>170,787</u>	<u>(67,501)</u>	<u>103,286</u>

A current period 9 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	969,884	(1,013,562)	(43,678)
<b>Restricted funds</b>			
Community fund	-	(23,823)	(23,823)
<b>TOTAL FUNDS</b>	<u>969,884</u>	<u>(1,037,385)</u>	<u>(67,501)</u>

**Barnes Community Arts Centre**  
**Notes to the Financial Statements - continued for the**  
**period 1 April 2023 to 31 December 2023**

**13. RELATED PARTY TRANSACTIONS**

During the period Mr. M. Lumsden, a trustee, carried out some construction work for the Charity. The total of the invoices issued for the work amounted to £NIL (2023: £NIL). At the balance sheet date, the Charity owed Mr. Lumsden £NIL (2023: £NIL) 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.

**Barnes Community Arts Centre**  
**Detailed Statement of Financial Activities for the**  
**period 1 April 2023 to 31 December 2023**

	Unrestricted funds	Restricted funds	December 2023 Total funds £	March 2023 Total funds £
	£	£		
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Collection	15,133	-	15,133	15,179
Membership fees	1,2100	-	1,2100	7,824
	<hr/> 27,233	<hr/> -	<hr/> 27,233	<hr/> 23,003
<b>Other trading activities</b>				
Café income	217,282	-	217,282	224,624
Venue hire	38,793	-	38,793	46,826
Ticket sales	189,543	-	189,543	183,987
Sponsorships received	3,500	-	3,500	3,500
Bird seed sales	123	-	123	8,057
	<hr/> 449,241	<hr/> -	<hr/> 449,241	<hr/> 466,994
<b>Investment income</b>				
Deposit account interest	839	-	839	374
<b>Charitable activities</b>				
Grants	1,200	-	1,200	1,000
	<hr/> 478,513	<hr/> -	<hr/> 478,513	<hr/> 491,371
<b>Total incoming resources</b>				
	478,513	-	478,513	491,371
<b>EXPENDITURE</b>				
<b>Other trading activities</b>				
Direct costs	221,235	-	221,235	248,319
Depreciation of tangible fixed assets	10,857	-	10,857	11,986
	<hr/> 232,092	<hr/> -	<hr/> 232,092	<hr/> 260,305
<b>Charitable activities</b>				
Wages	167,313	-	167,313	201,901
Social security	6,453	-	6,453	6,433
Pensions	1,137	-	1,137	3,245
Insurance	1,223	-	1,223	1,711
Utilities	11,223	-	11,223	15,541
Telephone	829	-	829	980
Postage and stationery	986	-	986	2,385
	<hr/> 189,164	<hr/> -	<hr/> 189,164	<hr/> 232,196
<b>Other</b>				
Marketing	18,375	-	18,375	21,392
Travelling	389	-	389	-
Carried forward	18,764	-	18,764	21,392

This page does not form part of the statutory financial statements



**Barnes Community Arts Centre**  
**Detailed Statement of Financial Activities for the**  
**period 1 April 2023 to 31 December 2023**

	Unrestricted	Restricted	December 2023	March 2023
	funds	funds	Total funds	Total funds
	£	£	£	£
<b>Other</b>				
Brought forward	18,764		18,764	21,392
Computer and software costs	890	-	890	695
Repairs & maintenance	9,240	-	9,240	10,609
Cleaning equipment	994	-	994	712
Licences	935	-	935	638
Other staff costs	11,566	-	11,566	16,012
Irrecoverable VAT	7,359	-	7,359	5,936
	<hr/>	<hr/>	<hr/>	<hr/>
	49,748	-	49,748	55,994
<b>Support costs</b>				
<b>Finance</b>				
Bank charges	4,788	-	4,788	5,507
<b>Governance costs</b>				
Accountancy and legal fees	3,350	-	3,350	4,241
	<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	479,142	-	479,142	558,243
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income</b>	(629)	-	(629)	(66,872)
	<hr/>	<hr/>	<hr/>	<hr/>