

# BARNES COMMUNITY ASSOCIATION

England & Wales · Charity number 1156379

## Details

---

**Status** Registered

**Legal form** CIO

**Registered** 2014-03-26

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Rose House  
70 Barnes High Street  
SW13 9LD

**Phone** 02088782359

**Email** [info@barnes-ca.org](mailto:info@barnes-ca.org)

**Website** [barnes-ca.org](http://barnes-ca.org)

## Activities

---

**Objects:** To promote benefit for the residents of Barnes and Mortlake without distinction of sex, race, political, religious or other opinions, by fostering a sense of community and citizenship in bringing together the residents, the local authority and voluntary groups in a common effort: (1) The advancement of civic and community development, focusing on the community as a whole rather than the individual.(2) The promotion of urban and rural regeneration, ensuring character and amenities for the public benefit are upheld and protected.(3) The promotion of community capacity building involves strengthening the abilities, skills, and resources of our community, to address challenges for the benefit of residents of Barnes and Mortlake

**Activities:** To advance education and to provide facilities for recreation and leisure-time activities with the object of improving the condition of life in the neighbourhood. To promote the preservation, development and improvement of the character and amenities of the neighbourhood.

## Classification

---

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies

## Geography

- Richmond Upon Thames

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £299,905 | £262,158    | -      | -         |
| 2024-12-31 | £251,925 | £246,965    | -      | -         |
| 2023-12-31 | £236,093 | £209,404    | -      | -         |
| 2022-12-31 | £277,904 | £253,992    | -      | -         |
| 2021-12-31 | £166,314 | £155,701    | -      | -         |

## Trustees

| Name                         | Role  | Appointed  |
|------------------------------|-------|------------|
| <b>John Ian McNeilly</b>     | Chair | 2020-11-10 |
| Caroline Janet Spurgeon      |       | 2023-11-02 |
| Ioanna Kostantopoulou        |       | 2026-05-15 |
| Jo Jacobson                  |       | 2023-06-01 |
| Kathryn Elizabeth Fothergill |       | 2026-03-02 |
| Lynn McInnes                 |       | 2023-10-19 |
| Marsha Perkins               |       | 2024-04-04 |
| Matthew John Purser          |       | 2020-11-10 |
| Raphael Zachary-Younger      |       | 2019-07-04 |
| STEVEN MINDEL                |       | 2023-06-01 |

**BARNES COMMUNITY ASSOCIATION**

England & Wales - Charity number 1156379

---

# Accounts

---

Charity registration number 1156379 (England and Wales)

**BARNES COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**



# BARNES COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

J Jacobson  
Mr J I McNeilly  
Mr M J Purser  
R Zachary-Younger  
Mr S Mindel  
L McInnes  
C J Spurgeon  
M Perkins  
K E Fothergill

(Appointed 2 March 2026)

**Charity number (England and Wales)**

1156379

**Registered office**

Rose House  
70 Barnes High Street  
Barnes  
London  
United Kingdom  
SW13 9LD

**Independent examiner**

Hazel Day  
Xeinadin London Limited  
46/48 East Street  
Epsom  
Surrey  
United Kingdom  
KT17 1HQ

---

# BARNES COMMUNITY ASSOCIATION

## CONTENTS

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 8       |
| Independent examiner's report     | 9           |
| Statement of financial activities | 10          |
| Balance sheet                     | 11          |
| Notes to the financial statements | 12 - 22     |

---

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

### **Executive Summary**

The Trustees of the Barnes Community Association (BCA) present their annual report and financial statements for the year ended December 2025. This report provides an overview of our activities, achievements, and financial performance over the past year.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

Our current purpose is to advance education and to provide facilities for recreation and leisure-time activities with the object of improving the condition of life in the neighbourhood. To promote the preservation, development and improvement of the character and amenities of the neighbourhood.

### *Public benefit*

The Trustees are aware of the requirements of the Charity Governance Code and keep its application under regular review. The Trustees ensure that the charitable operations comply with this code where appropriate. In April 2025 our revised charitable objects were adopted, and agreed by the Charity Commission.

### **The BCA Constitution**

To promote benefit for the residents of Barnes and Mortlake without distinction of sex, race, political, religious, or other opinions, by fostering a sense of community and citizenship in bringing together the residents, the local authority, and voluntary groups in a common effort:

- (1) The advancement of civic and community development, focusing on the community as a whole, rather than the individual.
- (2) The promotion of urban and rural regeneration, ensuring character and amenities for the public benefit are upheld and protected.
- (3) The promotion of community capacity building involves strengthening the abilities, skills, and resources of our community, to address challenges for the benefit of residents of Barnes and Mortlake.

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

#### Key Activities and Achievements – January 2025 to December 2025

##### Civic and Community development

Flagship events such as the Barnes Fair and the Barnes Food Fair are widely regarded as two of the standout dates in the South West London calendar. Alongside these, the BCA also hosts a range of smaller, thoughtfully curated events throughout the year. Each is designed not only to strengthen our connection with the community, but to help bring residents together, across all ages, backgrounds, and neighbourhoods including Barnes, Mortlake, and Barnes Common.

These events play a vital role in raising funds, not only for the BCA but for the wider community as well. By providing a platform for smaller charities to reach a broader audience, our public-facing events help to extend their impact. Alongside organising a full and varied programme of community events, the BCA also supports third-party organisations and charities by helping to promote and facilitate their own initiatives.

- **The Barnes Fair** – This event remains the largest community, fundraising event in the borough of Richmond. The 2025 event, sponsored by Attic Conversions Ltd and supported by other local businesses welcomed over 10,000 visitors and 300 exhibitors, including over 30 local community groups and charities. Barnes choirs, bands and local groups, with the BCA Bookstall stall was run with Barnes District Girl Guiding.
- **The Barnes Food Fair** – Sponsored by local estate agent Savills and in 2025 supported the Barnes Trussell Trust Foodbank as our designated charity. The event was oversubscribed by stallholders and saw a new stage in the marquee with demonstrations by local groups and exhibitors. Unfortunately, the poor weather led to a decrease in visitor attendance.
- **Jumble Sale** – This event partnered with the Castelnau Community Centre for the second year running and attracted a large audience of bargain hunters. Funds raised from this event were also allocated to the Castelnau Community Centre.
- **Christmas Festival** – BCA delivered a range of Christmas events across Barnes shopping parades from White Hart Lane to Castelnau Parade in December. As part of the December calendar there were two new fundraising cinema screenings for families, with the support of Olympic Studios. We also ran a new fundraiser for our Christmas lights encouraging residents to sponsor and dedicate trees. In total six trees were sponsored across Barnes.
- **Turkey Run & Christmas Day lunch**- This increasingly popular event on 1 December supported by local businesses and nearly 200 turkey and mini-turkey runners taking part. Proceeds from the event enable BCA to support FiSH Neighbourhood Care in its organisation of a traditional Christmas Day lunch for residents who find themselves alone and would like to celebrate with others. The lunch took place at The Coach and Horses Public House.
- **White Hart Lane charity evening** – This longstanding event saw local businesses stay open late and raised money for local charities Cocoon - Care After Care and ADHD Embrace.
- **Barnes Christmas Festival** - Another popular community event which sees Rose House transformed into a Santa's Grotto. Local choirs and music groups performed carols throughout the village and BCA organised Christmas stalls and a mini funfair on Barnes Green. The event supported local charity Share and Care Collective.
- **Christmas Markets** – BCA joined forces with Barnes Collectables market and Holy Trinity Church to create a new festive event with stalls, refreshments and carol singing from Lowther Primary School.
- **BCA/OSO Outdoor Stage** – This BCA and OSO collaboration on Barnes Green bringing hundreds of people together to enjoy three events over two days. Show casing three individually ticketed events, Oasis and ABBA tribute bands, and a country and western band. 2000 tickets were sold across all events.

# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2025**

---

#### **BCA's Charitable Expenditure**

The BCA was delighted to support the following events and organisations with sponsorship or charitable donations in 2025:

- Barnes Music Festival
- Barnes Children's Literature Festival
- OSO Arts Centre – Youth Theatre
- Barnes Common Ltd.
- Barnes Community Gardeners
- Barnes Trussell Trust Food Bank
- Barnes Runners
- Barnes District Girl Guiding
- ADHD Embrace
- Cocoon - Care After Care
- Share and Care Collective
- Fireside Folktales Fringe
- Castelnau Community Centre
- Mortlake Mash Up
- FiSH Christmas Lunch
- Others of small denominations

#### **Prospect/Prospect Plus**

2025 saw an increase in advertising from local businesses and in editorial from local groups and charities. Prospect Plus, our online publication, is sent out each month to BCA members and interested parties. The circulation of Prospect is 7,000 and Prospect Plus is 2,500.

#### **Community Capacity Building and Civic Pride**

##### **Ponder Project**

The Barnes Ponder 2 Projects, led by teams of volunteers from the community, are moving forward. The Town Team met quarterly in 2025 where team leaders from the five project teams updated the community on their progress.

Each project team has a BCA, Barnes Common or resident sponsor and all sit and work collectively on the BCA Environment Committee.

##### **Ponder 2 Project**

##### **Achievements:**

- Travel Barnes - Submission of a response on behalf of the community to TfL's consultation on the future of buses in Barnes. Petition to reroute HGVs on The Terrace and Barnes High Street submitted to Council with over 1000 signatures of support.
- One Barnes - Men's Shed projects delivered including the book exchange on Barnes Green, the restoration of the Hammersmith Bridge Phone Box, the repair of a bench on Barnes High Street and of the Barnes community parklet on Church Road, and the BCA storage shed renovations at Rose House.
- High Street Barnes - Three markets during 2025 at Holy Trinity Church.

# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2025**

---

#### **Other Key Community Projects being developed into 2026**

##### **Men's Shed Project**

In 2025 the committee continued to look for a home for the Men's Shed. Conversations with Holy Trinity Church sadly did not amount to an agreement to move forward. But a new site is under discussions.

##### **Connect More 2025**

Since its 2022 launch, Connect More has delivered meaningful outcomes for residents, especially vulnerable or low-income individuals. Collaborating with Mortlake, and Castelnau Community Associations, the programme expanded its reach and strengthened local partnerships.

Between 2025 and February 2026.

- 40 hours of structured learning were delivered in 20 sessions.
- 201 registrations and 143 attendances from 42 individuals.
- Over 80% of participants were from SW13 and SW14. Participants reported growing confidence and independence.
- Learners gained essential digital skills, including setting up emergency contacts, managing phone storage, safely erasing devices, using digital wallets, and locating lost phones, which improve safety, financial inclusion, and independence.
- Beyond technical skills, the program fostered social connection and peer support. The small-group format encouraged interaction and enabling participants to discover knowledge gaps and build friendships.

As the current program concludes in February 2026, it has built a solid foundation of increased digital confidence, strengthened community partnerships, and clear demand. Participant feedback and delivery insights will shape the development of Connect More, ensuring the next iteration remains relevant and responsive to the community's needs. This review marks a positive and strategic step towards creating an even more impactful and sustainable programme for the future

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

#### Urban and Rural Regeneration

##### The View at Barnes Bridge

This is the largest project of the Ponder teams and would see the creation of a green walkway over the original grade II listed Barnes Bridge with step-free access on both sides of the river.

This project is being delivered in partnership with Network Rail, Richmond Council and Hounslow Council.

The BCA applied for funding from Heritage Lottery which was unsuccessful. In 2026 the team will be looking at other funding sources and finalising Heads of Terms agreements with Richmond and Hounslow Councils.

#### Green and Pond Improvement

Throughout 2025, there was a focus on habitat restoration, community engagement, and critical infrastructure improvements. A primary highlight was the Beverly Brook restoration project, the pond and its island received significant attention, including the construction of a new duck shelter. There were also extensive willow fencing repairs, and the initiation of a professional survey to address serious island erosion and exposed liners. This year was marked by successful wildlife monitoring, including the hatching of five cygnets, and an emphasis on community education through nature lessons for local students.

- **Island Erosion Management** A formal erosion survey with Specialised Diving Services and began obtaining quotes for major remediation works.
- **Extensive Bulb Planting** Planted of approximately 2,000 bulbs, including daffodils and crocuses, along the Crescent hedgerow and Church Road borders.
- **Educational Outreach** Hosted nature and insect ID lessons for Barnes Montessori students using borrowed equipment from Barnes Common.
- **Infrastructure Upgrades** Installed three new benches along key paths and a new community book exchange built by the Men's Shed team.
- **Wildflower Meadow Improvements** Replaced old fence posts around three main wildflower areas and established a new wildflower strip on the west side of the pond.
- **Pond Habitat Maintenance** Constructed a new duck shelter (immediately inhabited by Egyptian Geese) and performed regular reed and marginal cutting.
- **Signage and Safety** Worked to installed new "Dogs on Leads" signs by the pond and a warning sign for motorists regarding swan crossings.
- **Tree Care and Maintenance** Managed the removal of several collapsed trees (Willow and Silver Birch) and processed the materials for habitat piles and willow fencing.

# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

### **Staffing**

During 2025 BCA employed staff with the following responsibilities:

- Head of Events and Prospect Editor
- Town Centre Manager
- Membership Manager
- Green Keeper
- Office Administrator
- Marketing and Events Executive
- Accounts Assistant

### **Risk Management**

The Trustees Board assess the risks to which the charity is exposed via its Risk Register, established in September 2024. This is reviewed and updated accordingly at the monthly Governance Meetings and escalated to quarterly board level as appropriate.

The Charity has also adopted an extensive range of governance policies including Safeguarding, Codes of Conduct, and Health and Safety. Data and Privacy policies may be viewed on the BCA's website.

### **Trustee Meetings and Operations**

Quarterly board meetings ensure devolvement of operational decisions to four working committees. Each committee has a trustee sponsor and a BCA staff lead. The committees take on the operational decisions allowing the Board to meet quarterly and to focus on fund applications and strategy.

### **The Committees in 2025**

- **Marketing, Volunteers and Membership Committee** - Sponsor J Jacobson
- **Events Committee** - Sponsor C Spurgeon
- **Governance Committee** - Sponsor J McNeilly
- **Environment Committee** - Sponsor R Zachary-Younger

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

---

#### Financial review

##### Fundraising and Financial Performance

(numbers rounded)

**Financial Health:** The charity's finances remained healthy, with a focus on organised fundraising to support future projects and staffing costs. BCA is committed to increasing revenues with a focus on increasing memberships. Additional grant opportunities will be explored in 2026 by the new Executive Director.

##### Financial Highlights

**Total Income:** The BCA generated a total unrestricted income in 2025 of £299,200 which includes memberships including gift aid, donations, legacies, rental income, event revenues and other fundraising activities, Prospect advertising and interest income. This income includes several notable new items: £26,900 in legacies received, £4,500 from Richmond & Wandsworth Councils for Mortlake Mash Up event, and £2,500 sentry box donated from Hammersmith & Richmond Councils, and £3,300 from a private donation for Barnes Fair.

**Event Revenues:** BCA and collaborative events revenue for 2025 was £149,500, with a net contribution (before employee costs and designated charitable giving) of £68,200 to BCA funds

- Barnes Fair 2025 was a huge success generating net income before donations of £46,700 compared to £38,800 in 2024.
- The Food Fair generated profits of £3,400 in 2025 and £4,700 in 2024 before donations. The Food Fair is being suspended in 2026 due to profitability and staffing constraints. The aim is to focus on enhancement of new and current projects.

**Sponsorship:** BCA Barnes events attracted £16,100 in sponsorships from local businesses, including significant contributions from Attic Conversions, Savills, Atkins Ferrie Wealth Management, Chiswick Honda, Chestertons, Marsh & Parsons, GWR Kia and others.

**Charitable Expenditure:** The BCA's charitable giving in 2025 was £13,800 to worthwhile causes within BCA policy guidelines.

**Operational Costs:** Efforts were made to control operational costs, including a 3% cost of living increment for staff and careful management of event-related expenses. Staff costs in 2025 of £81,200 were reduced by a refund from HMRC of £5,800 for national insurance refunds from previous years, resulting in a net staff cost of £75,400 reflected in the 2025 accounts. Staff costs are expected to rise in 2026 due to staff changes and hiring of an Executive Director.

Professional fees of £20,500 in 2025 have increased as compared to £3,900 in 2024. The 2025 amount includes professional fees of £18,500 spent from the restricted fund – The View for planning and design to architects and consultants, and application fees to Richmond and Hounslow Councils.

##### *Reserves policy*

The Board voted to change the BCA policy of holding free reserves retroactive to 31 December 2024. The adopted policy is to hold free reserves equivalent to three months total expenditure, rather than the previous six months policy. It was agreed that as a charity, the Board was in favour of using available current funds to advance BCA charitable causes. Although the legacy funds received in 2026 are not restricted as to spending, the Board is committed to putting these funds aside for special projects, such as property enhancements at Rose House.

At 31 December 2025, free reserves were £121,600, which leaves an excess of £61,700 based on the three months expenditure policy. Free reserves at 31 December 2024 were £64,600, resulting in a substantial increase as discussed in the Financial Highlights.

##### BCA Strategy

Looking ahead, the Trustees are committed to continuing their work on key projects and initiatives in line with our strategy for 2026 to 2028.

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2025**

---

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

The BCA is governed by a Board of Trustees who are responsible for the strategic direction and oversight of the charity. The Trustees meet regularly to review the charity's activities, financial performance, and compliance with regulatory requirements, and the trustees have followed the charity commission guidance on public benefit in defining the activities for the year.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Jacobson

Mr J I McNeilly

Mr M J Purser

R Zachary-Younger

Mr S Mindel

L McInnes

C J Spurgeon

M Perkins

Dr S Urquhart

K E Fothergill

(Resigned 22 January 2026)

(Appointed 2 March 2026)

### *Recruitment and appointment of trustees*

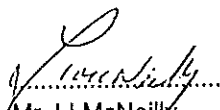
New trustees are interviewed and appointed to strengthen the Board's expertise. Once appointed each trustee is given support and a copy of our trustee handbook and sign up to our code of conduct. In this period ending December 2025, no new appointments were made.

### **With thanks**

The Trustees would like to extend their sincere gratitude to all BCA team members, volunteers, community leaders, stakeholders and supporters for their dedication and hard work throughout the year. We would like to also extend our gratitude to all those that kindly donated.

The BCA look forward to another successful year of serving the Barnes community.

The Trustees' report was approved by the Board of Trustees.



Mr J I McNeilly

**Trustee**

Date: 13 April 2026.....

# BARNES COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNES COMMUNITY ASSOCIATION

---

I report to the Trustees on my examination of the financial statements of Barnes Community Association (the charity) for the year ended 31 December 2025.

#### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I 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.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Hazel Day  
BSc (Hons) FCA DChA  
Xeinaidin London Limited  
46/48 East Street  
Epsom  
Surrey  
KT17 1HQ  
United Kingdom  
Date: 16/1/2026.....

# BARNES COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

|   | Notes | Unrestricted funds<br>2025<br>£ | Restricted funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted funds<br>2024<br>£ | Restricted funds<br>2024<br>£ | Total<br>2024<br>£ |
|---|-------|---------------------------------|-------------------------------|--------------------|---------------------------------|-------------------------------|--------------------|
| <b>Income from:</b>                                   |       |                                 |                               |                    |                                 |                               |                    |
| Donations and legacies                                | 3     | 84,523                          | 681                           | 85,204             | 50,065                          | 1,134                         | 51,199             |
| Charitable activities                                 | 4     | 47,552                          | -                             | 47,552             | 46,719                          | -                             | 46,719             |
| Other trading activities                              | 5     | 163,848                         | -                             | 163,848            | 150,460                         | -                             | 150,460            |
| Investments   | 6     | 3,301                           | -                             | 3,301              | 3,547                           | -                             | 3,547              |
| <b>Total income</b>                                   |       | <u>299,224</u>                  | <u>681</u>                    | <u>299,905</u>     | <u>250,791</u>                  | <u>1,134</u>                  | <u>251,925</u>     |
| <b>Expenditure on:</b>                                |       |                                 |                               |                    |                                 |                               |                    |
| Raising funds   | 7     | 87,819                          | 301                           | 88,120             | 86,585                          | 960                           | 87,545             |
| Charitable activities                                 | 8     | 151,815                         | 22,223                        | 174,038            | 152,535                         | 6,885                         | 159,420            |
| <b>Total expenditure</b>                              |       | <u>239,634</u>                  | <u>22,524</u>                 | <u>262,158</u>     | <u>239,120</u>                  | <u>7,845</u>                  | <u>246,965</u>     |
| <b>Net income/(expenditure) and movement in funds</b> |       | 59,590                          | (21,843)                      | 37,747             | 11,671                          | (6,711)                       | 4,960              |
| <b>Reconciliation of funds:</b>                       |       |                                 |                               |                    |                                 |                               |                    |
| Fund balances at 1 January 2025                       |       | <u>141,970</u>                  | <u>49,492</u>                 | <u>191,462</u>     | <u>130,299</u>                  | <u>56,203</u>                 | <u>186,502</u>     |
| <b>Fund balances at 31 December 2025</b>              |       | <u>201,560</u>                  | <u>27,649</u>                 | <u>229,209</u>     | <u>141,970</u>                  | <u>49,492</u>                 | <u>191,462</u>     |

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

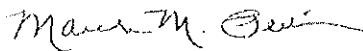
# BARNES COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2025

|  |       | 2025           |                | 2024           |                |
|--|-------|----------------|----------------|----------------|----------------|
|  | Notes | £              | £              | £              | £              |
| <b>Fixed assets</b>                            |       |                |                |                |                |
| Tangible assets                                | 15    |                | 79,988         |                | 77,335         |
| <b>Current assets</b>                          |       |                |                |                |                |
| Stocks   |       | 3,984          |                | 6,794          |                |
| Debtors  | 16    | 17,782         |                | 14,097         |                |
| Cash at bank and in hand                       |       | 143,594        |                | 109,618        |                |
|  |       | <u>165,360</u> |                | <u>130,509</u> |                |
| Creditors: amounts falling due within one year | 17    | (16,139)       |                | (16,382)       |                |
| <b>Net current assets</b>                      |       |                | <u>149,221</u> |                | <u>114,127</u> |
| <b>Total assets less current liabilities</b>   |       |                | <u>229,209</u> |                | <u>191,462</u> |
| <b>The funds of the charity</b>                |       |                |                |                |                |
| Restricted income funds                        | 18    |                | 27,649         |                | 49,492         |
| Unrestricted funds                             | 19    |                | 201,560        |                | 141,970        |
|  |       |                | <u>229,209</u> |                | <u>191,462</u> |

The financial statements were approved by the Trustees on 13/4/26



M Perkins  
Trustee

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

---

### 1 Accounting policies

#### Charity information

Barnes Community Association is an unincorporated charity governed by a deed of trust.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds may be subject to specific conditions set by donors requiring that the capital be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                             |                         |
|-----------------------------|-------------------------|
| Freehold land and buildings | not provided            |
| Plant and machinery         | 20% on cost             |
| Fixtures and fittings       | 10% on reducing balance |
| Computer equipment          | 33% on cost             |

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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

#### 1.8 Stocks

Stocks 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 stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and 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.

#### 1.9 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.

# BARNES COMMUNITY ASSOCIATION

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

---

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 debtors 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. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 25,183                             | 681                              | 25,864             | 22,605                             | 1,134                            | 23,739             |
| Legacies            | 26,938                             | -                                | 26,938             | -                                  | -                                | -                  |
| Grants              | 16,302                             | -                                | 16,302             | 11,000                             | -                                | 11,000             |
| Sponsorships        | 16,100                             | -                                | 16,100             | 16,460                             | -                                | 16,460             |
|                     | <u>84,523</u>                      | <u>681</u>                       | <u>85,204</u>      | <u>50,065</u>                      | <u>1,134</u>                     | <u>51,199</u>      |

#### 4 Income from charitable activities

|                       | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|-----------------------|------------------------------------|------------------------------------|
| Prospect Newsletter   |                                    |                                    |
| Charitable activities | 27,435                             | 26,721                             |
| Prospect Newsletter   | 20,117                             | 19,998                             |
|                       | <u>47,552</u>                      | <u>46,719</u>                      |

#### 5 Income from other trading activities

|                                    | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|------------------------------------|------------------------------------|------------------------------------|
| Fundraising events                 | 128,571                            | 118,397                            |
| Letting and licensing arrangements | 35,277                             | 31,925                             |
| Other income                       | -                                  | 138                                |
| Other trading activities           | <u>163,848</u>                     | <u>150,460</u>                     |

#### 6 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>3,301</u>                       | <u>3,547</u>                       |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 7 Expenditure on raising funds

|   | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Fundraising and publicity</b>          |                                    |                                  |                    |                                    |                                  |                    |
| Seeking donations, grants<br>and legacies | 87,819                             | 301                              | 88,120             | 86,585                             | 960                              | 87,545             |

#### 8 Expenditure on charitable activities

|  | Prospect<br>Newsletter<br>2025<br>£ | Town Centre<br>Manager<br>2025<br>£ | General<br>2025<br>£ | Green<br>Keeper/<br>Appeals<br>2025<br>£ | Total<br>2025<br>£ |
|--|-------------------------------------|-------------------------------------|----------------------|--|--------------------|
| <b>Direct costs</b>  |                                     |                                     |                      |  |                    |
| Depreciation and impairment                                | -                                   | -                                   | 2,067                | -  | 2,067              |
| Direct costs   | -                                   | -                                   | -                    | 3,410                                    | 3,410              |
| Christmas lights   | -                                   | 6,621                               | -                    | -  | 6,621              |
| Office expenses  | -                                   | -                                   | 8,039                | -  | 8,039              |
|  | -                                   | 6,621                               | 10,106               | 3,410                                    | 20,137             |
| Grant funding of activities (see note 9)                   | -                                   | -                                   | 13,788               | -  | 13,788             |
| <b>Share of support and governance costs (see note 10)</b> |                                     |                                     |                      |  |                    |
| Support  | 9,817                               | -                                   | 130,296              | -  | 140,113            |
|  | 9,817                               | 6,621                               | 154,190              | 3,410                                    | 174,038            |
| <b>Analysis by fund</b>                                    |                                     |                                     |                      |  |                    |
| Unrestricted funds   | 9,817                               | 6,621                               | 131,967              | 3,410                                    | 151,815            |
| Restricted funds   | -                                   | -                                   | 22,223               | -  | 22,223             |
|  | 9,817                               | 6,621                               | 154,190              | 3,410                                    | 174,038            |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 8 Expenditure on charitable activities (Continued)

| Previous year:   | ProspectTown Centre<br>Newsletter Manager |           | General   | Green<br>Keeper/<br>Appeals | Total     |
|--|---|-----------|-----------|-----------------------------|-----------|
|  | 2024<br>£                                 | 2024<br>£ | 2024<br>£ | 2024<br>£                   | 2024<br>£ |
| <b>Direct costs</b>  |   |           |           |                             |           |
| Depreciation and impairment                                | -   | -         | 2,074     | -                           | 2,074     |
| Direct costs   | -   | -         | -         | 2,369                       | 2,369     |
| Christmas lights   | -   | 4,112     | -         | -                           | 4,112     |
| Office expenses  | -   | -         | 6,721     | -                           | 6,721     |
|  | -   | 4,112     | 8,795     | 2,369                       | 15,276    |
| Grant funding of activities (see note 9)                   | -   | -         | 11,848    | -                           | 11,848    |
| <b>Share of support and governance costs (see note 10)</b> |   |           |           |                             |           |
| Support  | 10,090                                    | -         | 122,206   | -                           | 132,296   |
|  | 10,090                                    | 4,112     | 142,849   | 2,369                       | 159,420   |
| <b>Analysis by fund</b>                                    |   |           |           |                             |           |
| Unrestricted funds   | 10,090                                    | 4,112     | 135,964   | 2,369                       | 152,535   |
| Restricted funds   | -   | -         | 6,885     | -                           | 6,885     |
|  | 10,090                                    | 4,112     | 142,849   | 2,369                       | 159,420   |

| 9 Grants payable        | General<br>2025<br>£ | General<br>2024<br>£ |
|-------------------------|----------------------|----------------------|
| Grants to institutions: |                      |                      |
| Other                   | 13,788               | 11,848               |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 10 Support costs allocated to activities

|                          | 2025<br>£      | 2024<br>£      |
|--------------------------|----------------|----------------|
| Staff costs              | 75,367         | 81,855         |
| Depreciation             | 1,223          | 3,546          |
| Operating lease charges  | 726            | 1,083          |
| Insurance                | 5,693          | 5,694          |
| Light and heat           | 3,957          | 3,549          |
| Office expenses          | 13,464         | 14,059         |
| Computer maintenance     | 1,275          | 1,031          |
| Repairs and maintenance  | 4,201          | 4,134          |
| Bank charges             | 3,816          | 2,821          |
| Professional fees        | 20,465         | 3,925          |
| Travel and entertainment | 1,207          | 1,610          |
| Cleaning                 | 5,241          | 5,065          |
| Governance costs         | 3,478          | 3,924          |
|                          | <u>140,113</u> | <u>132,296</u> |
| <b>Analysed between:</b> |                |                |
| Prospect Newsletter      | 9,817          | 10,090         |
| General                  | 130,296        | 122,206        |
|                          | <u>140,113</u> | <u>132,296</u> |

#### 11 Net movement in funds

|  | 2025<br>£    | 2024<br>£     |
|--|--------------|---------------|
| The net movement in funds is stated after charging/(crediting):                    |              |               |
| Fees payable for the independent examination of the charity's financial statements | 3,465        | 3,300         |
| Depreciation of owned tangible fixed assets  | 3,290        | 5,620         |
| Operating lease charges  | 726          | 1,083         |
|  | <u>7,481</u> | <u>10,003</u> |

#### 12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

#### 13 Employees

The average monthly number of employees during the year was:

|  | 2025<br>Number | 2024<br>Number |
|--|----------------|----------------|
|  | <u>6</u>       | <u>6</u>       |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

### 13 Employees (Continued)

| Employment costs   | 2025<br>£ | 2024<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | 75,367    | 81,855    |

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

### 14 Taxation

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

### 15 Tangible fixed assets

|                                    | Freehold land<br>and buildings<br>£ | Plant and<br>machinery<br>£ | Fixtures and<br>fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|------------------------------------|-------------------------------------|-----------------------------|-------------------------------|----------------------------|------------|
| <b>Cost</b>                        |                                     |                             |                               |                            |            |
| At 1 January 2025                  | 61,363                              | 2,500                       | 54,747                        | 10,986                     | 129,596    |
| Additions                          | -                                   | -                           | 5,941                         | -                          | 5,941      |
| At 31 December 2025                | 61,363                              | 2,500                       | 60,688                        | 10,986                     | 135,537    |
| <b>Depreciation and impairment</b> |                                     |                             |                               |                            |            |
| At 1 January 2025                  | -                                   | 2,500                       | 41,177                        | 8,582                      | 52,259     |
| Depreciation charged in the year   | -                                   | -                           | 2,067                         | 1,223                      | 3,290      |
| At 31 December 2025                | -                                   | 2,500                       | 43,244                        | 9,805                      | 55,549     |
| <b>Carrying amount</b>             |                                     |                             |                               |                            |            |
| At 31 December 2025                | 61,363                              | -                           | 17,444                        | 1,181                      | 79,988     |
| At 31 December 2024                | 61,363                              | -                           | 13,569                        | 2,403                      | 77,335     |

### 16 Debtors

| Amounts falling due within one year: | 2025<br>£ | 2024<br>£ |
|--------------------------------------|-----------|-----------|
| Trade debtors                        | 3,107     | 6,467     |
| Other debtors                        | 14,675    | 7,630     |
|                                      | 17,782    | 14,097    |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 17 Creditors: amounts falling due within one year

|                                    | 2025<br>£     | 2024<br>£     |
|------------------------------------|---------------|---------------|
| Other taxation and social security | -             | 2,038         |
| Trade creditors                    | 335           | 597           |
| Other creditors                    | 189           | 90            |
| Accruals and deferred income       | 15,615        | 13,657        |
|                                    | <u>16,139</u> | <u>16,382</u> |

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                                     | At 1 January<br>2025<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | At 31<br>December<br>2025<br>£           |
|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|--|
| Mens' shed                          | 10,315                             | -                                   | (1,200)                             | 9,115                                    |
| The View (previously Barnes Bridge) | 36,940                             | -                                   | (19,067)                            | 17,873                                   |
| Connect More                        | 2,237                              | 681                                 | (2,257)                             | 661                                      |
|                                     | <u>49,492</u>                      | <u>681</u>                          | <u>(22,524)</u>                     | <u>27,649</u>                            |
| <b>Previous year:</b>               | <b>At 1 January<br/>2024<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>At 31<br/>December<br/>2024<br/>£</b> |
| Mens' shed                          | 10,330                             | 10                                  | (25)                                | 10,315                                   |
| Electric Bike                       | 500                                | -                                   | (500)                               | -  |
| The View (previously Barnes Bridge) | 39,424                             | -                                   | (2,484)                             | 36,940                                   |
| Connect More                        | 5,949                              | 1,124                               | (4,836)                             | 2,237                                    |
|                                     | <u>56,203</u>                      | <u>1,134</u>                        | <u>(7,845)</u>                      | <u>49,492</u>                            |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 January<br>2025         | Incoming<br>resources         | Resources<br>expended         | At 31<br>December<br>2025          |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------------------------|
|                       | £                            | £                             | £                             | £                                  |
| General fund          | 102,558                      | 299,224                       | (239,634)                     | 162,148                            |
| Rose House            | 39,412                       | -                             | -                             | 39,412                             |
|                       | <u>141,970</u>               | <u>299,224</u>                | <u>(239,634)</u>              | <u>201,560</u>                     |
| <b>Previous year:</b> | <b>At 1 January<br/>2024</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>At 31<br/>December<br/>2024</b> |
|                       | £                            | £                             | £                             | £                                  |
| General fund          | 90,887                       | 250,791                       | (239,120)                     | 102,558                            |
| Rose House            | 39,412                       | -                             | -                             | 39,412                             |
|                       | <u>130,299</u>               | <u>250,791</u>                | <u>(239,120)</u>              | <u>141,970</u>                     |

#### 20 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 December 2025:</b>  |                                    |                                  |                    |
| Tangible assets              | 79,988                             | -                                | 79,988             |
| Current assets/(liabilities) | 121,572                            | 27,649                           | 149,221            |
|                              | <u>201,560</u>                     | <u>27,649</u>                    | <u>229,209</u>     |
|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
| <b>At 31 December 2024:</b>  |                                    |                                  |                    |
| Tangible assets              | 77,335                             | -                                | 77,335             |
| Current assets/(liabilities) | 64,635                             | 49,492                           | 114,127            |
|                              | <u>141,970</u>                     | <u>49,492</u>                    | <u>191,462</u>     |

# **BARNES COMMUNITY ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2025***

---

### **21 Financial commitments, guarantees and contingent liabilities**

The charity holds the legal title to the freehold property at Rose House, 70 Barnes High Street, London, SW13 9LD. The charity is required to meet a contingent undertaking to make a donation of £7,500 to The Barnes Workhouse Fund in the event of the disposal of the building.

### **22 Related party transactions**

There were no disclosable related party transactions during the year (2024 - none).

The key management personnel are considered to be the Chairman, Vice Chairman and Treasurer. None of the key management personnel have been remunerated in the year.

**BARNES COMMUNITY ASSOCIATION**

England & Wales - Charity number 1156379

---

# Accounts

---

Charity registration number 1156379 (England and Wales)

**BARNES COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**



# BARNES COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

|   |   |   |
|---|---|---|
| <b>Trustees</b>                           | J Jacobson<br>Mr J I McNeilly<br>Mr M J Purser<br>R Zachary-Younger<br>Mr S Mindel<br>L McInnes<br>C J Spurgeon<br>M Perkins<br>Dr S Urquhart | (Appointed 4 April 2024)<br>(Appointed 30 September 2024) |
| <b>Charity number (England and Wales)</b> | 1156379   |   |
| <b>Registered office</b>                  | Rose House<br>70 Barnes High Street<br>Barnes<br>London<br>United Kingdom<br>SW13 9LD   |   |
| <b>Independent examiner</b>               | Hazel Day<br>Xeinaidin<br>Nightingale House<br>46-48 East Street<br>Epsom<br>Surrey<br>KT17 1HQ   |   |

---

# BARNES COMMUNITY ASSOCIATION

## CONTENTS

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 8       |
| Independent examiner's report     | 9           |
| Statement of financial activities | 10          |
| Balance sheet                     | 11          |
| Notes to the financial statements | 12 - 22     |

---

# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

### **Executive Summary**

The Trustees of the Barnes Community Association (BCA) present their annual report and financial statements for the year ended December 2024. This report provides an overview of our activities, achievements, and financial performance over the past year.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

Our current purpose is to advance education and to provide facilities for recreation and leisure-time activities with the object of improving the condition of life in the neighbourhood. To promote the preservation, development and improvement of the character and amenities of the neighbourhood.

#### *Public benefit*

The Trustees are aware of the guidance of the Charity Governance Code and keep its application under regular review. The Trustees ensure the charitable operations comply with this code where appropriate.

Following the 2023 AGM, our charitable Objects were revised and presented, the new Objects were then voted on by members, and we can confirm that they have been adopted (as agreed by the Charity Commission in April 2025).

### **The BCA Constitution**

To promote benefit for the residents of Barnes and Mortlake without distinction of sex, race, political, religious, or other opinions, by fostering a sense of community and citizenship in bringing together the residents, the local authority, and voluntary groups in a common effort to:

- (1) The advancement of civic and community development, focusing on the community as a whole, rather than the individual.
- (2) The promotion of urban and rural regeneration, ensuring character and amenities for the public benefit are upheld and protected.
- (3) The promotion of community capacity building involves strengthening the abilities, skills, and resources of our community, to address challenges for the benefit of residents of Barnes and Mortlake.

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### Key Activities and Achievements – January 2024 to December 2024

##### Civic and Community development

Flagship events such as the Barnes Fair and the Barnes Food Fair are widely regarded as two of the standout dates in the South West London calendar. Alongside these, the BCA also hosts a range of smaller, thoughtfully curated events throughout the year. Each is designed not only to strengthen our connection with the community, but to help bring residents together, across all ages, backgrounds, and neighbourhoods including Barnes, Mortlake, and Barnes Common.

These events play a vital role in raising funds, not only for the BCA but for the wider community as well. By providing a platform for smaller charities to reach a broader audience, our public-facing events help to extend their impact. Alongside organising a full and varied programme of community events, the BCA also supports third-party organisations and charities by helping to promote and facilitate their own initiatives.

- **The Barnes Fair** – This event remains the largest community, fundraising event in the borough of Richmond. The 2024 event, sponsored by Attic Conversions Ltd and supported by other local businesses welcomed over 10,000 visitors and 300 exhibitors, including over 30 local community groups and charities. Barnes choirs, bands and local performance groups took to the stages and the BCA Bookstall was run in conjunction with Barnes District Girl Guiding.
- **The Barnes Food Fair** – Since its inception in 2011, this foodie event has gone from strength to (delicious) strength. It continues to be sponsored by local estate agent Savills and in 2024 supported the Barnes Foodbank as our designated Charity. The event was oversubscribed and saw a new stage in the marquee with demos put on by local groups and exhibitors.
- **Jumble Sale** – This event made a successful transition to Castelnau Community Centre in 2024 where it attracted a large audience of bargain hunters.
- **Christmas Festival** – New Christmas lights across the shopping parades of Barnes through the festive season and Christmas Rose House, and shopping events on our High Streets.
- **Turkey Run & Christmas Day lunch**- This increasingly popular event set off on 1 December supported by local businesses and nearly 200 turkeys and mini-turkeys taking part. Proceeds from the Run continue BCA's support for FiSH Neighbourhood Care, with the organisation of a traditional Christmas Day lunch for people who would otherwise miss out. This year's event took place at The Coach & Horses pub.
- **White Hart Lane charity evening** – This longstanding event saw local businesses stay open late and raised money for local charities Cocoon - Care After Care and ADHD Embrace.
- **Christmas at Rose House**- A visit with Santa and local choirs sung carols throughout the village. BCA also organised Christmas stalls and a mini funfair on Barnes Green. The event supported Share & Care Collective.
- **Christmas Market** – BCA joined forces with Barnes Collectables market to create a new festive event at Holy Trinity Church, Barnes with stalls, refreshments and carol singing from Lowther Primary School
- **BCA/OSO Outdoor Stage** – The BCA and the OSO collaborated on this music event on Barnes Green which brought hundreds of people together to enjoy two events across the day - songs from the musicals in the afternoon and an Elton John tribute band in the evening. 1,500 tickets were sold. *Although now established, BCA outdoor events, came from the original Barnes Ponder of 2013 when residents asked to see use of Barnes Green for evening events. This project has resulted in performances on Barnes Green since 2014 and residents have enjoyed cinema, theatre, ballet, children's performances and more recently live music events. 2024 saw the largest audiences at the Outdoor Stage event in a decade with our partners OSO.*

# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

### **BCA's Charitable Expenditure**

- The BCA was delighted to support the following events and organisations with sponsorship or charitable donations 2024:
  - . Barnes Music Festival,
  - . Children's Literature Festival
  - . OSO Arts Centre – Youth Theatre
  - . Annabelle's Challenge
  - . Barnes Community Gardeners
  - . Barnes Food Bank
  - . Barnes Runners
  - . Barnes District Girl Guiding
  - . ADHD Embrace
  - . Cocoon - Care After Care
  - . Share and Care Collective
  - . Others

**April 2024 saw the BCA's 50<sup>th</sup> year serving the community, and in recognition of this anniversary, several new initiatives also took place.**

### **50th Anniversary celebrations**

- **50th Birthday Quiz** – BCA held its first quiz night in April with questions taken from through the decades.
- **50 Faces of Barnes** – BCA celebrated 50 local unsung heroes who have volunteered their time and energy to make a lasting impact on the local community. The awardees were invited to a special ceremony at Barnes Food Fair where they receive their awards.
- **BCA flags** – BCA arranged for commemorative flags to be flown above businesses along Barnes High Street.
- **Merchandise** – BCA produced a new range of 50<sup>th</sup> branded merchandise this year and this included the first Barnes local colouring book (produced with Colour In Books).

### **Prospect/Prospect Plus**

- Prospect was relaunched in 2022 as a quarterly publication, and it is distributed to all households and shops in SW13. 2024 saw an increase in advertising from local businesses and in editorial from local groups and charities. Prospect Plus, our online publication, is sent out each month to BCA members and interested parties. Circulation of Prospect 7,000 and Prospect Plus 2,541, respectively.

# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

### **Community Capacity Building**

#### **Ponder Project**

- The Ponder 2 (held in October 2023) results were reported back to the community in January 2024 and residents volunteered to drive forward the initiatives identified through the process to head up six teams – One Barnes, High Streets Barnes, Placemaking Barnes, Safer Barnes, Green Barnes and Travel Barnes.
- The Barnes Town Team met again on 30 April, 19 June and on 20 November and the six Ponder 2 project team leaders (all community residents) over the six teams.
- Each Group has a BCA or Barnes Common or Resident Sponsor too and all sit and work collectively on the BCA Environment Committee.

#### **Ponder 2 Project**

##### **Achievements:**

- Completion of the High Street improvements with the delivery of the seating and greening elements.
- Campaign to improve safety at Mill Hill when crossing to Barnes Station secured over 1000 signatures. We are currently discussing a way forward with the Council.
- Successful campaign to get a pedestrian crossing on Station Road near Essex House. The crossing will be delivered once funding is identified.
- Agreement and funding for first Barnes raingarden at junction of The Terrace and Barnes High Street.

#### **Other Key Community Projects being developed in 2024**

- **Men's Shed Project**
  - On the 12<sup>th</sup> June 2024 the Men's Shed Committee bid for the ATC Building, Queens Walk, Barnes, but were unsuccessful in the bid, losing the premises to The Barnes Football Club. The committee in 2024 continued to look for the correct premises and location.
- **Connect More**
  - Connect More is a program that aims to expand digital access and skills for local, vulnerable, and low-income groups through collaboration between Barnes Community Association, Mortlake Community Association, and Castelnau Community Center. By pooling resources across three sites, the program increases community reach and strengthens partnerships with local charities to maximise impact and efficiency.
  - In its third year, Connect More delivered 5 courses total to 62 hours to 44 individuals, totalling 188 attendances.
  - Course content is regularly updated based on participant feedback, with the Spring 2024 course achieving record registration and attendance, confirming strong community demand.
  - Participants felt more confident using their mobile phones, especially for reaching out to friends and family. Some even learned how to use them for digital payments after the course.
  - The small group, hands-on format fosters social connections, with many attendees forming new friendships and supporting each other beyond the sessions.
  - Operational efficiencies, including volunteer support and participants' donations, enabled the program to exceed its initial delivery target, completing 72 sessions by March 2024.

# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

### **Urban and Rural Regeneration**

#### **The View at Barnes Bridge:**

- This is the largest project of the Ponder teams which will see the creation of a green walkway over the original grade II listed Barnes Bridge with step-free access on both sides of the river.
- This project is being delivered in partnership with Network Rail, Richmond Council and Hounslow Council.
- The team of volunteers have been successful securing funding from grant providers which has enabled them to fund the project thus far.
- Heads of Terms discussions funded by our grant started between Network Rail and Richmond Council.
- Consultants instructed by the team started preparing documents for planning.

### **Green Keeping and Maintenance**

#### **Pond and Water Management Improvements**

- Contact made with contractor providing diving services who has been asked by council to conduct survey of island erosion - discussed general information on project.
- Short term repairs conducted by small works team- edging timber replaced, fencing repair on East side, holes in hard standing filled and hard areas weeded.
- Installation of a bird ramp on south side, volunteers started clearing an area on north of island for birds to rest/preen etc, we also planted 15 new trees in a thicket plus climber on the dead central tree stump.

#### **Ongoing Vandalism Repairs and Site Security Enhancements**

- Replaced vandalised fencing and tree guards' multiple times across the Green and Crescent. Installed a tougher, more secure lock on the Green Tool Shed following a break-in attempt.

#### **Wildflower and Biodiversity Boosts**

- Planted hundreds of daffodils and fritillaries in a resown meadow patch, and created a new wildflower strip in the southwest corner of the pond with volunteer support

#### **Innovative and Sustainable Fencing Solutions**

- Harvested, constructed, and repaired willow fencing throughout the site, including new protection for bulbs and structural repairs to long-term willow fencing.

#### **Volunteer Engagement and Community Sessions**

- Organised multiple successful volunteer sessions including Duke of Edinburgh Student involvement, helping with planting, hedge creation, and formal bed maintenance.

#### **Improved Access and Safety Ahead of Public Events**

- Completed Fair preparations including trimming, clearing, and lifting branches for visibility and access and The Crescent hedge maintenance alongside Continental Landscapes.

#### **Ongoing Invasive Species and Weed Management**

- Systematic removal of hemp agrimony, snowberry, dock, nettles, and brambles, particularly near high-traffic areas like the Brook and pond margins.

#### **Pond Island and Wildlife Habitat Maintenance**

- Conducted seasonal work on the pond island including fallen branch removal, duck shelter thatching, and log pile creation for habitat support.

#### **Support for Third-Party and Community Projects**

- Provided input and assistance to Prospect on wildflower/tree pits with Barnes Common Ltd. Responded to community enquiries and supported local events with site maintenance.

#### **Infrastructure Upkeep and General Grounds Management**

- Maintained tools, fixed the wheelbarrow, and replaced broken equipment, coordinating ongoing repairs to water fountain damaged by frost and cleared extensive leaf build-up across meadows and paths.

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

### Staffing

- In February 2024 the recruitment of an Operations Director, took place, however following the 6-month Probationary Period, July 2024, the contract was not extended.
- Staff Roles and Responsibilities
  - Charlotte Sharpe-Neal, Head of Events.
  - Emma Robinson, Town Centre Manager.
  - Russell Greaves, Green Keeper.
  - Tünde Marton, Office Administrator.
  - Natalie Soldera, Events and Communication Manager (joined 11.03 2024)
- In September 2024, Board discussions were held regarding the recruitment of a new administrator to focus on Membership and Fund Applications, and we are currently in the process of recruitment, advertising through platforms like LinkedIn and Charity Jobs.

### Risk Management

The Trustees Board assess the risks to which the charity is exposed via its Risk Register, established in September 2024. This is reviewed and updated accordingly at The Monthly Governance Meetings and escalated to quarterly board level as appropriate.

The Charity has also adopted an extensive range of governance policies including Safeguarding, Codes of Conduct, and Health and Safety. Data and Privacy policies may be viewed on the BCA's website.

### Trustee Meetings and Operations

In July 2024, the Trustees moved from monthly meeting to quarterly, this was in part due to the success of the operational working Committees. Each Committee has a Trustee Sponsor and a BCA Staff Lead (apart from Governance which is led by BCA Volunteer Winne Pun). The Committees take on the operational decisions allowing the Board to meet quarterly and to focus on Fund Applications and Strategy.

### The Committees

#### **Marketing, Volunteers and Membership Committee - Sponsor Jo Jacobson, Lead Natalie Soldera.**

- The committee focuses on driving marketing and communication outreach, using social media, printed materials, and targeted campaigns to engage the wider community. It is also responsible for the recruitment, coordination, and support of our volunteers, as well as the management and growth of our membership base.

#### **Events Committee - Sponsor Caroline Spurgeon, Lead Charlotte Sharpe-Neal.**

- The committee focuses on delivering a wide range of community events and festivals, from the Barnes Summer Fair and Food Fair to Christmas and Easter celebrations. It also supports charitable initiatives, such as The Turkey Run and the FiSH Christmas Lunch, as well as civic pride projects like 50 Faces of Barnes.

#### **Governance Committee - Sponsor John McNeilly, Lead Winnie Pun**

- The committee focuses on reviewing the Terms of Reference and all operational processes, as well as refining the charity's governance structure ensuring compliance with regulatory requirements and best practices. It also ensures all frameworks of operation are scrutinised through the Risk Register, Code of Conduct and ensure both grow and succession strategies are in place for future success.

#### **Environment Committee - Sponsor Raphael Zachary-Younger, Lead Emma Robinson.**

- The committee focuses on all aspects of our community environment, including liaising with key stakeholders and council bodies, with the aim of supporting the effective management of our green spaces, travel infrastructure, and the vibrancy of our high street. Focusing on supporting community capacity-building by facilitating grassroots thinking from our members and the wider community through The BCA Ponder Projects.

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2024**

---

### **Achievements and performance**

*Significant activities and achievements against objectives*

#### **Financial review**

#### **Fundraising and Financial Performance**

**Financial Health:** The charity's finances remained healthy, with a focus on organised fundraising to support future projects and staffing costs. BCA is also committed to increasing revenues with a focus on increasing memberships.

#### **Financial Highlights**

**Total Income:** The BCA generated a total income of £251,925, which includes memberships including gift aid, donations, rental income, event revenues and other fundraising activities, Prospect advertising and interest income.

**Event Revenues:** BCA and collaborative events revenue for 2024 was £147,826, with a net contribution (before employee costs and designated charitable giving) of £57,337 to the BCA's funds.

#### **Sponsorship:**

BCA Barnes Events attracted £16,460 in sponsorships from local businesses, including significant contributions from Attic Conversations, Savills, Atkins Ferrie Wealth Management, Chiswick Honda, Chesterton, Apparent Properties and others.

**Charitable Expenditure:** The BCA's charitable giving was £11,848.

**Operational Costs:** Efforts were made to control operational costs, including a 4% cost of living increment for staff and careful management of event-related expenses.

We would like to extend our gratitude to all those that kindly donated.

#### **With thanks**

The Trustees would like to extend their sincere gratitude to all staff, volunteers, community leaders, stakeholders and supporters for their dedication and hard work throughout the year. The BCA look forward to another successful year of serving the Barnes community.

#### *Reserves policy*

The Board voted in 2025 to change the BCA policy of holding free reserves retroactive to 31 December 2024. The newly adopted policy is to hold free reserves equivalent to three months total expenditure, rather than the previous six months policy. It was agreed that as a charity, the Board were in favour of using available current funds to advance the BCA charitable causes.

Free reserves stand at £64,633 on 31 December 2024, which leaves an excess of £2,891 based on the new three month's expenditure policy.

#### **BCA Strategy**

Looking ahead, the Trustees are committed to continuing their work on key projects and initiatives and in September 2024 put in place a three year Strategy for 2025 to 2028. This will align closely with the new constitutional objects.

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

The BCA is governed by a Board of Trustees who are responsible for the strategic direction and oversight of the charity. The Trustees meet regularly to review the charity's activities, financial performance, and compliance with regulatory requirements, and the trustees have followed the charity commission guidance on public benefit in defining the activities for the year.

# BARNES COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

The Trustees who served during the year and up to the date of signature of the financial statements were:

|                   |                               |
|-------------------|-------------------------------|
| J Jacobson        |                               |
| Mr J I McNeilly   |                               |
| Mr M J Purser     |                               |
| R Zachary-Younger |                               |
| Mr S Mindel       |                               |
| Ms N Urquhart     | (Resigned 7 March 2024)       |
| Mr P Thomas       | (Resigned 7 March 2024)       |
| L McInnes         |                               |
| C J Spurgeon      |                               |
| M Perkins         | (Appointed 4 April 2024)      |
| Dr S Urquhart     | (Appointed 30 September 2024) |

### *Recruitment and appointment of trustees*

New trustees are interviewed and appointed to strengthen the Board's expertise. Once appointed each trustee is given support and a copy of our trustee handbook and sign up to our code of conduct. In this period ending December 2024, we welcomed to the board Marsha Perkins as Honorary Treasurer in April 2024 and Dr Sandy Urquhart in September 2024 and appointed Lynn McInnes to Honorary Secretary in April 2024.

The Trustees' report was approved by the Board of Trustees.

  
Mr J I McNeilly  
Trustee

Date: 21/05/25

# BARNES COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BARNES COMMUNITY ASSOCIATION

---

I report to the Trustees on my examination of the financial statements of Barnes Community Association (the charity) for the year ended 31 December 2024.

#### Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I 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.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



**Hazel Day**

BSc (Hons) FCA DChA

Xeinadin

Nightingale House

46-48 East Street

Epsom

Surrey

KT17 1HQ

Date: 21st May 2025

# BARNES COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

|  | Notes | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|--|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>                      |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                   | 3     | 50,065                             | 1,134                            | 51,199             | 38,923                             | 10,778                           | 49,701             |
| Charitable activities                    | 4     | 46,719                             | -                                | 46,719             | 45,919                             | -                                | 45,919             |
| Other trading activities                 | 5     | 150,460                            | -                                | 150,460            | 137,398                            | -                                | 137,398            |
| Investments                              | 6     | 3,547                              | -                                | 3,547              | 3,075                              | -                                | 3,075              |
| <b>Total income</b>                      |       | <u>250,791</u>                     | <u>1,134</u>                     | <u>251,925</u>     | <u>225,315</u>                     | <u>10,778</u>                    | <u>236,093</u>     |
| <b>Expenditure on:</b>                   |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds                            | 7     | 86,585                             | 960                              | 87,545             | 65,193                             | 190                              | 65,383             |
| Charitable activities                    | 8     | 152,535                            | 6,885                            | 159,420            | 138,596                            | 5,425                            | 144,021            |
| <b>Total expenditure</b>                 |       | <u>239,120</u>                     | <u>7,845</u>                     | <u>246,965</u>     | <u>203,789</u>                     | <u>5,615</u>                     | <u>209,404</u>     |
| <b>Net income/(expenditure)</b>          |       | 11,671                             | (6,711)                          | 4,960              | 21,526                             | 5,163                            | 26,689             |
| Transfers between funds                  |       | -                                  | -                                | -                  | 1,341                              | (1,341)                          | -                  |
| <b>Net movement in funds</b>             | 11    | 11,671                             | (6,711)                          | 4,960              | 22,867                             | 3,822                            | 26,689             |
| <b>Reconciliation of funds:</b>          |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 January 2024          |       | 130,299                            | 56,203                           | 186,502            | 107,432                            | 52,381                           | 159,813            |
| <b>Fund balances at 31 December 2024</b> |       | <u>141,970</u>                     | <u>49,492</u>                    | <u>191,462</u>     | <u>130,299</u>                     | <u>56,203</u>                    | <u>186,502</u>     |

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

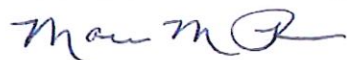
# BARNES COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 31 DECEMBER 2024

|   | Notes | 2024            |                | 2023            |                |
|---|-------|-----------------|----------------|-----------------|----------------|
|   |       | £               | £              | £               | £              |
| <b>Fixed assets</b>                                   |       |                 |                |                 |                |
| Tangible assets                                       | 15    |                 | 77,335         |                 | 79,141         |
| <b>Current assets</b>                                 |       |                 |                |                 |                |
| Stocks  |       | 6,794           |                | 2,213           |                |
| Debtors   | 16    | 14,097          |                | 8,370           |                |
| Cash at bank and in hand                              |       | 109,618         |                | 120,659         |                |
|   |       | <u>130,509</u>  |                | <u>131,242</u>  |                |
| <b>Creditors: amounts falling due within one year</b> | 17    | <u>(16,382)</u> |                | <u>(23,881)</u> |                |
| <b>Net current assets</b>                             |       |                 | <u>114,127</u> |                 | <u>107,361</u> |
| <b>Total assets less current liabilities</b>          |       |                 | <u>191,462</u> |                 | <u>186,502</u> |
| <b>The funds of the charity</b>                       |       |                 |                |                 |                |
| Restricted income funds                               | 18    |                 | 49,492         |                 | 56,203         |
| Unrestricted funds                                    | 19    |                 | 141,970        |                 | 130,299        |
|   |       |                 | <u>191,462</u> |                 | <u>186,502</u> |

The financial statements were approved by the Trustees on 21/05/25



.....  
M Perkins  
Trustee

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

---

#### 1 Accounting policies

##### Charity information

Barnes Community Association is an unincorporated charity governed by a deed of trust.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

#### 1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                             |                         |
|-----------------------------|-------------------------|
| Freehold land and buildings | not provided            |
| Plant and machinery         | 20% on cost             |
| Fixtures and fittings       | 10% on reducing balance |
| Computer equipment          | 33% on cost             |

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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

#### 1.8 Stocks

Stocks 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 stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and 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.

#### 1.9 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.

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

---

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 debtors 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. Financial assets classified as receivable within one year are not amortised.

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

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

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

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 22,605                             | 1,134                            | 23,739             | 16,162                             | 778                              | 16,940             |
| Grants              | 11,000                             | -                                | 11,000             | 13,060                             | 10,000                           | 23,060             |
| Sponsorships        | 16,460                             | -                                | 16,460             | 9,701                              | -                                | 9,701              |
|                     | <u>50,065</u>                      | <u>1,134</u>                     | <u>51,199</u>      | <u>38,923</u>                      | <u>10,778</u>                    | <u>49,701</u>      |

### 4 Income from charitable activities

|                            | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|----------------------------|------------------------------------|------------------------------------|
| <b>Prospect Newsletter</b> |                                    |                                    |
| Charitable activities      | 26,721                             | 27,717                             |
| Prospect Newsletter        | 19,998                             | 18,202                             |
|                            | <u>46,719</u>                      | <u>45,919</u>                      |

### 5 Income from other trading activities

|                                    | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|------------------------------------|------------------------------------|------------------------------------|
| Fundraising events                 | 118,397                            | 111,451                            |
| Letting and licensing arrangements | 31,925                             | 25,827                             |
| Other income                       | 138                                | 120                                |
|                                    | <u>150,460</u>                     | <u>137,398</u>                     |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>3,547</u>                       | <u>3,075</u>                       |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Expenditure on raising funds

|   | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Fundraising and publicity</b>          |                                    |                                  |                    |                                    |                                  |                    |
| Seeking donations, grants<br>and legacies | 86,585                             | 960                              | 87,545             | 65,193                             | 190                              | 65,383             |

### 8 Expenditure on charitable activities

|  | Prospect<br>Newsletter<br>2024<br>£ | Town Centre<br>Manager<br>2024<br>£ | General<br>2024<br>£ | Green<br>Keeper/<br>Appeals<br>2024<br>£ | Total<br>2024<br>£ |
|--|-------------------------------------|-------------------------------------|----------------------|--|--------------------|
| <b>Direct costs</b>  |                                     |                                     |                      |  |                    |
| Depreciation and impairment                                | -                                   | -                                   | 2,074                | -  | 2,074              |
| Direct costs   | -                                   | -                                   | -                    | 2,369                                    | 2,369              |
| Christmas lights   | -                                   | 4,112                               | -                    | -  | 4,112              |
| Office expenses  | -                                   | -                                   | 6,721                | -  | 6,721              |
|  | -                                   | 4,112                               | 8,795                | 2,369                                    | 15,276             |
| Grant funding of activities (see note 9)                   | -                                   | -                                   | 11,848               | -  | 11,848             |
| <b>Share of support and governance costs (see note 10)</b> |                                     |                                     |                      |  |                    |
| Support  | 10,090                              | -                                   | 122,206              | -  | 132,296            |
|  | 10,090                              | 4,112                               | 142,849              | 2,369                                    | 159,420            |
| <b>Analysis by fund</b>                                    |                                     |                                     |                      |  |                    |
| Unrestricted funds   | 10,090                              | 4,112                               | 135,964              | 2,369                                    | 152,535            |
| Restricted funds   | -                                   | -                                   | 6,885                | -  | 6,885              |
|  | 10,090                              | 4,112                               | 142,849              | 2,369                                    | 159,420            |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 8 Expenditure on charitable activities (Continued)

| Previous year:   | Prospect<br>Newsletter | Town Centre<br>Manager | General | Green<br>Keeper/<br>Appeals | Total   |
|--|------------------------|------------------------|---------|-----------------------------|---------|
|  | 2023                   | 2023                   | 2023    | 2023                        | 2023    |
|  | £                      | £                      | £       | £                           | £       |
| <b>Direct costs</b>  |                        |                        |         |                             |         |
| Depreciation and impairment                                | -                      | -                      | 1,810   | -                           | 1,810   |
| Direct costs   | -                      | -                      | 222     | 3,104                       | 3,326   |
| Christmas lights   | -                      | 4,964                  | -       | -                           | 4,964   |
| Office expenses  | -                      | -                      | 5,712   | -                           | 5,712   |
|  | -                      | 4,964                  | 7,744   | 3,104                       | 15,812  |
| Grant funding of activities (see note 9)                   | -                      | -                      | 11,271  | -                           | 11,271  |
| <b>Share of support and governance costs (see note 10)</b> |                        |                        |         |                             |         |
| Support  | 10,500                 | -                      | 106,438 | -                           | 116,938 |
|  | 10,500                 | 4,964                  | 125,453 | 3,104                       | 144,021 |
| <b>Analysis by fund</b>                                    |                        |                        |         |                             |         |
| Unrestricted funds   | 10,500                 | 4,964                  | 120,028 | 3,104                       | 138,596 |
| Restricted funds   | -                      | -                      | 5,425   | -                           | 5,425   |
|  | 10,500                 | 4,964                  | 125,453 | 3,104                       | 144,021 |

### 9 Grants payable

|                         | General<br>2024<br>£ | General<br>2023<br>£ |
|-------------------------|----------------------|----------------------|
| Grants to institutions: |                      |                      |
| Other                   | 11,848               | 11,271               |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 10 Support costs allocated to activities

|                          | 2024           | 2023           |
|--------------------------|----------------|----------------|
|                          | £              | £              |
| Staff costs              | 81,855         | 71,079         |
| Depreciation             | 3,546          | 3,633          |
| Operating lease charges  | 1,083          | 1,018          |
| Insurance                | 5,694          | 4,936          |
| Light and heat           | 3,549          | 2,809          |
| Office expenses          | 14,059         | 13,311         |
| Computer maintenance     | 1,031          | 1,018          |
| Repairs and maintenance  | 4,134          | 3,286          |
| Bank charges             | 2,821          | 1,682          |
| Professional fees        | 3,925          | 3,160          |
| Travel and entertainment | 1,610          | 993            |
| Cleaning                 | 5,065          | 6,497          |
| Governance costs         | 3,924          | 3,516          |
|                          | <u>132,296</u> | <u>116,938</u> |
| <b>Analysed between:</b> |                |                |
| Prospect Newsletter      | 10,090         | 10,500         |
| General                  | 122,206        | 106,438        |
|                          | <u>132,296</u> | <u>116,938</u> |

### 11 Net movement in funds

The net movement in funds is stated after charging/(crediting):

|  | 2024          | 2023         |
|--|---------------|--------------|
|  | £             | £            |
| Fees payable for the independent examination of the charity's financial statements | 3,300         | 3,300        |
| Depreciation of owned tangible fixed assets  | 5,620         | 5,443        |
| Operating lease charges  | 1,083         | 1,018        |
|  | <u>10,003</u> | <u>9,761</u> |

### 12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 13 Employees

The average monthly number of employees during the year was:

| 2024     | 2023     |
|----------|----------|
| Number   | Number   |
| <u>6</u> | <u>5</u> |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 13 Employees (Continued)

|                    |                   |                   |
|--------------------|-------------------|-------------------|
| Employment costs   | 2024              | 2023              |
|                    | £                 | £                 |
| Wages and salaries | 81,855            | 71,079            |
|                    | <u>          </u> | <u>          </u> |

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

#### 14 Taxation

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

#### 15 Tangible fixed assets

|                                    | Freehold land<br>and buildings | Plant and<br>machinery | Fixtures and<br>fittings | Computer<br>equipment | Total             |
|------------------------------------|--------------------------------|------------------------|--------------------------|-----------------------|-------------------|
|                                    | £                              | £                      | £                        | £                     | £                 |
| <b>Cost</b>                        |                                |                        |                          |                       |                   |
| At 1 January 2024                  | 61,363                         | 2,500                  | 53,487                   | 8,428                 | 125,778           |
| Additions                          | -                              | -                      | 1,259                    | 2,558                 | 3,817             |
|                                    | <u>          </u>              | <u>          </u>      | <u>          </u>        | <u>          </u>     | <u>          </u> |
| At 31 December 2024                | 61,363                         | 2,500                  | 54,746                   | 10,986                | 129,595           |
|                                    | <u>          </u>              | <u>          </u>      | <u>          </u>        | <u>          </u>     | <u>          </u> |
| <b>Depreciation and impairment</b> |                                |                        |                          |                       |                   |
| At 1 January 2024                  | -                              | 2,000                  | 39,603                   | 5,037                 | 46,640            |
| Depreciation charged in the year   | -                              | 500                    | 1,574                    | 3,546                 | 5,620             |
|                                    | <u>          </u>              | <u>          </u>      | <u>          </u>        | <u>          </u>     | <u>          </u> |
| At 31 December 2024                | -                              | 2,500                  | 41,177                   | 8,583                 | 52,260            |
|                                    | <u>          </u>              | <u>          </u>      | <u>          </u>        | <u>          </u>     | <u>          </u> |
| <b>Carrying amount</b>             |                                |                        |                          |                       |                   |
| At 31 December 2024                | 61,363                         | -                      | 13,569                   | 2,403                 | 77,335            |
|                                    | <u>          </u>              | <u>          </u>      | <u>          </u>        | <u>          </u>     | <u>          </u> |
| At 31 December 2023                | 61,363                         | 500                    | 13,886                   | 3,392                 | 79,141            |
|                                    | <u>          </u>              | <u>          </u>      | <u>          </u>        | <u>          </u>     | <u>          </u> |

#### 16 Debtors

|                                      |                   |                   |
|--------------------------------------|-------------------|-------------------|
| Amounts falling due within one year: | 2024              | 2023              |
|                                      | £                 | £                 |
| Trade debtors                        | 6,467             | 1,450             |
| Other debtors                        | 7,630             | 6,920             |
|                                      | <u>          </u> | <u>          </u> |
|                                      | 14,097            | 8,370             |
|                                      | <u>          </u> | <u>          </u> |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 17 Creditors: amounts falling due within one year

|                                    | 2024          | 2023          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Other taxation and social security | 2,038         | 971           |
| Trade creditors                    | 597           | 7,359         |
| Other creditors                    | 90            | 91            |
| Accruals and deferred income       | 13,657        | 15,460        |
|                                    | <u>16,382</u> | <u>23,881</u> |

#### 18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|  | At 1 January<br>2024 | Incoming<br>resources | Resources<br>expended | Transfers | At 31<br>December<br>2024 |
|--|----------------------|-----------------------|-----------------------|-----------|---------------------------|
|  | £                    | £                     | £                     | £         | £                         |
| Mens' shed                             | 10,330               | 10                    | (25)                  | -         | 10,315                    |
| Electric Bike                          | 500                  | -                     | (500)                 | -         | -                         |
| The View (previously Barnes<br>Bridge) | 39,424               | -                     | (2,484)               | -         | 36,940                    |
| Connect More                           | 5,949                | 1,124                 | (4,836)               | -         | 2,237                     |
|  | <u>56,203</u>        | <u>1,134</u>          | <u>(7,845)</u>        | <u>-</u>  | <u>49,492</u>             |

| Previous year:                         | At 1 January<br>2023 | Incoming<br>resources | Resources<br>expended | Transfers      | At 31<br>December<br>2023 |
|--|----------------------|-----------------------|-----------------------|----------------|---------------------------|
|  | £                    | £                     | £                     | £              | £                         |
| FOSSR Fund                             | 1,341                | -                     | -                     | (1,341)        | -                         |
| Mens' shed                             | -                    | 10,500                | (170)                 | -              | 10,330                    |
| Electric Bike                          | 1,000                | -                     | (500)                 | -              | 500                       |
| The View (previously Barnes<br>Bridge) | 41,921               | -                     | (2,497)               | -              | 39,424                    |
| Connect More                           | 8,119                | 278                   | (2,448)               | -              | 5,949                     |
|  | <u>52,381</u>        | <u>10,778</u>         | <u>(5,615)</u>        | <u>(1,341)</u> | <u>56,203</u>             |

# BARNES COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 January<br>2024         | Incoming<br>resources         | Resources<br>expended         | Transfers        | At 31<br>December<br>2024          |
|-----------------------|------------------------------|-------------------------------|-------------------------------|------------------|------------------------------------|
|                       | £                            | £                             | £                             | £                | £                                  |
| General fund          | 90,887                       | 250,791                       | (239,120)                     | -                | 102,558                            |
| Rose House            | 39,412                       | -                             | -                             | -                | 39,412                             |
|                       | <u>130,299</u>               | <u>250,791</u>                | <u>(239,120)</u>              | <u>-</u>         | <u>141,970</u>                     |
| <b>Previous year:</b> | <b>At 1 January<br/>2023</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Transfers</b> | <b>At 31<br/>December<br/>2023</b> |
|                       | £                            | £                             | £                             | £                | £                                  |
| General fund          | 68,020                       | 225,315                       | (203,789)                     | 1,341            | 90,887                             |
| Rose House            | 39,412                       | -                             | -                             | -                | 39,412                             |
|                       | <u>107,432</u>               | <u>225,315</u>                | <u>(203,789)</u>              | <u>1,341</u>     | <u>130,299</u>                     |

#### 20 Analysis of net assets between funds

|                              | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 December 2024:</b>  |                                    |                                  |                    |
| Tangible assets              | 77,335                             | -                                | 77,335             |
| Current assets/(liabilities) | 64,635                             | 49,492                           | 114,127            |
|                              | <u>141,970</u>                     | <u>49,492</u>                    | <u>191,462</u>     |
|                              | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
| <b>At 31 December 2023:</b>  |                                    |                                  |                    |
| Tangible assets              | 78,338                             | 803                              | 79,141             |
| Current assets/(liabilities) | 51,961                             | 55,400                           | 107,361            |
|                              | <u>130,299</u>                     | <u>56,203</u>                    | <u>186,502</u>     |

# **BARNES COMMUNITY ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2024***

---

### **21 Financial commitments, guarantees and contingent liabilities**

The charity holds the legal title to the freehold property at Rose House, 70 Barnes High Street, London, SW13 9LD. The charity is required to meet a contingent undertaking to make a donation of £7,500 to The Barnes Workhouse Fund in the event of the disposal of the building.

### **22 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

The key management personnel are considered to be the Chairman, Vice Chairman and Treasurer. None of the key management personnel have been remunerated in the year.

**BARNES COMMUNITY ASSOCIATION**

England & Wales - Charity number 1156379

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1156379**

**BARNES COMMUNITY ASSOCIATION**

**Unaudited Financial Statements for the Year Ended 31 December 2023**

Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

# BARNES COMMUNITY ASSOCIATION

## Contents of the Financial Statements for the year ended 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 ASSOCIATION

## Report of the Trustees for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

Our current purpose is to advance education and to provide facilities for recreation and leisure-time activities with the object of improving the condition of life in the neighbourhood. To promote the preservation, development and improvement of the character and amenities of the neighbourhood.

### ACHIEVEMENT AND PERFORMANCE

#### 1. Events and Community Engagement

- **Barnes Fair July 2023:** A firm date in the Barnes calendar, Barnes Fair is considered the largest community event in Richmond. Hosting a selection of shopping and restaurant stalls and entertainment, the Fair is supported by many local businesses, as noted below. The Book Stall also raises several thousands of pounds and helps our local Brownie and Guide group.
- **Ponder 2:** Barnes led the way with the work that was delivered through the original Big Barnes Ponder ten years ago. The exercise of the community coming together to shape our future has shown the positive influence we can have if we work as a team. The BCA Ponder launched October 2023 a decade later saw over 1,000 residents came together to input into local issues and grass roots thinking for Ponder 2.
- **Barnes Food Fair November 2023:** Barnes Food Fair is an established event in the Southwest London calendar. Stalls for specialty food and drink are on offer, with live entertainment and cooking demonstrations. The event was a significant success, with increased ticket sales and strong community participation.
- **Christmas Festival 2023:** Festival activity included the Turkey Run, White Hart Lane Christmas Evening, and Barnes Late Night Shopping. With strong support from local businesses and volunteers.

#### 2. Community Projects

- **Men's Shed Project:** Efforts continued to secure new premises for the project, with potential sites being evaluated in collaboration with local councillors.
- **Barnes Greenkeeper:** Maintenance and improvement activities were carried out on Barnes Green, including pond top-ups, meadow reseeding, and tree planting.
- **Connect More:** In 2023, we successfully delivered four courses comprising 20 sessions, with a total attendance of 101 from approximately 30 unique participants. Through these sessions, participants gained practical skills such as securing their phones and setting up mobile wallets, which increased their confidence in using digital tools in daily life. Beyond technical knowledge, the small-group, hands-on format fostered social connections and friendships, strengthening community bonds and reducing digital isolation among attendees. Supported by The Barnes Fund.
- **Ponder 2:** Six Volunteer Work Streams were created for Travel Barnes, Placemaking Barnes, Green Barnes, One Barnes, Safe Barnes and Highstreet Barnes.
- **The View (Barnes Bridge):** BCA is supporting a local team with a vision to transform the span of Barnes Railway Bridge, crossing the Thames, into an attractive landscaped walkway. The project team has managed to secure the support of Network Rail who own the bridge, of Councils both side of the river and of our local MP.

## BARNES COMMUNITY ASSOCIATION

### Report of the Trustees for the year ended 31 December 2023

#### FINANCIAL REVIEW

- **Charitable Giving:** The Trustees approved a grant of £700 to Carers in Mind, Sheen to support their monthly meetings and Christmas lunch.
- **Financial Health:** The charity's finances remained healthy, with a focus on organised fundraising to support future projects and staffing costs.
- **Total Income:** The BCA generated a total income of £236,093, which includes donations, rental income, event revenues, and other fundraising activities.
- **Event Revenues:** The Duck Race raised an impressive £3,000, while the Barnes Pond Outdoor Summer Festival contributed £4,400 to the BCA's funds.
- **Sponsorships:** The Barnes Fair attracted nearly £10,000 in sponsorships from local businesses, including significant contributions from Attic, Marsh & Parsons, Savills and others.
- **Charitable Expenditure:** The BCA's charitable giving was £11,271, supporting Barnes Girl Guides, Skylarks & ADHD Embrace, Barnes Music Festival, Barnes Literary Festival & included a £700 grant to Carers in Mind.
- **Operational Costs:** Efforts were made to control operational costs, including a 4% cost of living increment for staff and careful management of event-related expenses.

#### Policy on reserves

Free reserves stand at £51,961, and this would only cover just over 3 month's expenditure, the Charity Commission recommends 6 month's cover (£101,895), we are trying to increase reserves by fund raising and increasing membership.

#### FUTURE PLANS

Looking ahead, the Trustees are committed to continuing their work on key projects and initiatives, including:

- **50th Anniversary Celebrations:** A series of events in 2024 to mark the BCA's 50th anniversary, with a focus on community engagement and fundraising.
- **Governance Improvements:** Ongoing efforts to refine the charity's governance structure and processes, ensuring compliance with regulatory requirements and best practices.
- **Community Support:** Continued support for local projects and initiatives, with a key focus on driving the six work streams from the Ponder 2 projects, includes a refocused new committee for Men's Shed, with the continuous support for new and emerging community needs.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

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

The BCA is governed by a Board of Trustees who are responsible for the strategic direction and oversight of the charity. The Trustees meet regularly to review the charity's activities, financial performance, and compliance with regulatory requirements, and the trustees have followed the charity commission guidance on public benefit in defining the activities for the year.

##### Trustee Meetings

Throughout 2023, the Trustees held several meetings to discuss various governance and operational matters. Key topics included:

- **Governance:** Led by Winnie Pun, the committee focused on reviewing the Terms of Reference and our operations as well as preparing for our Annual General Meeting (AGM).
- **Trustee Appointments:** New trustees were interviewed and appointed to strengthen the Board's expertise in areas such as Marketing and Finance. Once appointed each trustee is given support and a copy of our trustees hand book, and sign up to our code of conduct.
- **Staffing:** Discussions were held regarding the recruitment of a new Director and office administrator, with a focus on advertising through platforms like LinkedIn and Charity Jobs.

##### Conclusion

The Trustees would like to extend their gratitude to all staff, volunteers, and supporters for their dedication and hard work throughout the year. We look forward to another successful year of serving the Barnes community.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

1156379

**BARNES COMMUNITY ASSOCIATION**

**Report of the Trustees  
for the year ended 31 December 2023**

**Principal address**

Rose House  
70 Barnes High Street  
Barnes  
London  
SW13 9LD


**Trustees**

S Mindel (appointed 1.6.23)  
R Zachary-Younger  
H Edwards (resigned 31.1.23)  
T E Barnett (resigned 19.10.23)  
J I McNeilly  
J Jacobson (appointed 1.6.23)  
M Mesrobian (resigned 21.2.23)  
M Perkins (appointed 4.4.24)  
C Spurgeon (appointed 2.11.23)  
L McInnes (appointed 19.10.23)  
J Jacobsen (appointed 1.6.23)

**Independent Examiner**

Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

Approved by order of the board of trustees on .....30/10/2024..... and signed on its behalf by:

  
.....  
J I McNeilly - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Barnes Community Association (the Trust) for the year ended 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**

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.



Hazel Day

Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

Date: 30 October 2024

**BARNES COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
for the year ended 31 December 2023**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             |       | 38,923                     | 10,778                   | 49,701                      | 102,502                     |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Prospect Newsletter                |       | 18,202                     | -                        | 18,202                      | 15,571                      |
| Charitable activities              |       | 27,717                     | -                        | 27,717                      | 22,701                      |
| Other trading activities           | 2     | 137,398                    | -                        | 137,398                     | 136,572                     |
| Investment income                  | 3     | 3,075                      | -                        | 3,075                       | 558                         |
| <b>Total</b>                       |       | <u>225,315</u>             | <u>10,778</u>            | <u>236,093</u>              | <u>277,904</u>              |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      |       | 65,193                     | 190                      | 65,383                      | 69,270                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Prospect Newsletter                |       | 10,500                     | -                        | 10,500                      | 11,464                      |
| Town Centre Manager                |       | 4,964                      | -                        | 4,964                       | 7,808                       |
| General                            |       | 120,028                    | 5,425                    | 125,453                     | 158,052                     |
| Green Keeper/ Appeals/ FOSRR       |       | 3,104                      | -                        | 3,104                       | 921                         |
| Men's shed                         |       | -                          | -                        | -                           | 6,407                       |
| <b>Total</b>                       |       | <u>203,789</u>             | <u>5,615</u>             | <u>209,404</u>              | <u>253,922</u>              |
| <b>NET INCOME</b>                  |       |                            |                          |                             |                             |
| Transfers between funds            | 11    | 21,526<br>1,341            | 5,163<br>(1,341)         | 26,689<br>-                 | 23,982<br>-                 |
| <b>Net movement in funds</b>       |       | <u>22,867</u>              | <u>3,822</u>             | <u>26,689</u>               | <u>23,982</u>               |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | 107,432                    | 52,381                   | 159,813                     | 135,831                     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>130,299</u></u>      | <u><u>56,203</u></u>     | <u><u>186,502</u></u>       | <u><u>159,813</u></u>       |

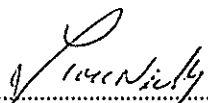
The notes form part of these financial statements

**BARNES COMMUNITY ASSOCIATION**

**Balance Sheet  
31 December 2023**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2023<br>Total<br>funds<br>£ | 2022<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                             |                             |
| Tangible assets                                  | 7     | 78,338                     | 803                      | 79,141                      | 78,118                      |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                             |                             |
| Stocks   | 8     | 2,213                      | -                        | 2,213                       | 2,415                       |
| Debtors  | 9     | 8,370                      | -                        | 8,370                       | 19,573                      |
| Cash at bank                                     |       | 65,259                     | 55,400                   | 120,659                     | 98,712                      |
|  |       | <u>75,842</u>              | <u>55,400</u>            | <u>131,242</u>              | <u>120,700</u>              |
| <b>CREDITORS</b>                                 |       |                            |                          |                             |                             |
| Amounts falling due within one year              | 10    | (23,881)                   | -                        | (23,881)                    | (39,005)                    |
| <b>NET CURRENT ASSETS</b>                        |       | <u>51,961</u>              | <u>55,400</u>            | <u>107,361</u>              | <u>81,695</u>               |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>130,299</u>             | <u>56,203</u>            | <u>186,502</u>              | <u>159,813</u>              |
| <b>NET ASSETS</b>                                |       | <u>130,299</u>             | <u>56,203</u>            | <u>186,502</u>              | <u>159,813</u>              |
| <b>FUNDS</b>                                     | 11    |                            |                          |                             |                             |
| Unrestricted funds                               |       |                            |                          | 130,299                     | 107,432                     |
| Restricted funds                                 |       |                            |                          | 56,203                      | 52,381                      |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>186,502</u>              | <u>159,813</u>              |

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

  
.....  
JI McNeilly - Trustee

## BARNES COMMUNITY ASSOCIATION

### Notes to the Financial Statements for the year ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be assessed reliably and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Grants receivable are recognised on a receipt basis.

Membership subscriptions are recognised when received. Subscription income received in advance is deferred.

Interest receivable is recognised when receivable and the amount can be measured reliably. This is normally upon notification of the interest paid or payable by the bank.

Income from fundraising activities is recognised in the period when earned. Income from advertisements is recognised when the booking is completed. Other income, including the sale of goods and services, is recognised on sale and on completion of the service.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Expenditure is recognised in the period in which it is incurred. Expenditure on charitable activities include the costs of the fundraising and the events held for the community and the purpose of the charity and their associated support costs.

Expenditure includes attributable VAT which cannot be recovered.

Support costs represent indirect charitable expenditure including back office costs, finance, personnel and governance costs. Support costs have been allocated between governance costs and other support costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs

## BARNES COMMUNITY ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 December 2023

#### 1. ACCOUNTING POLICIES - continued

##### EXPENDITURE

Governance and support costs relating to the charitable activities have been apportioned based on the usage of The Centre and its facilities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### TANGIBLE FIXED ASSETS

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

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - not provided            |
| Fixtures and fittings | - 10% on reducing balance |
| Computer equipment    | - 33% on cost             |

##### STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### TAXATION

The charity is exempt from tax on its charitable activities.

##### FUND ACCOUNTING

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.

##### HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

#### 2. OTHER TRADING ACTIVITIES

|                    | 2023           | 2022           |
|--------------------|----------------|----------------|
|                    | £              | £              |
| Fundraising events | 111,451        | 120,914        |
| Room hire income   | 25,827         | 15,370         |
| Photocopier income | 120            | 288            |
|                    | <u>137,398</u> | <u>136,572</u> |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**3. INVESTMENT INCOME**

|                     | 2023         | 2022       |
|---------------------|--------------|------------|
|                     | £            | £          |
| Interest receivable | <u>3,075</u> | <u>558</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**5. STAFF COSTS**

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

|           | 2023     | 2022     |
|-----------|----------|----------|
| Employees | <u>5</u> | <u>6</u> |

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2022)**

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                          |                     |
| Donations and legacies            | 44,611                     | 57,891                   | 102,502             |
| <b>Charitable activities</b>      |                            |                          |                     |
| Prospect Newsletter               | 15,381                     | 190                      | 15,571              |
| Charitable activities             | 22,701                     | -                        | 22,701              |
| <b>Other trading activities</b>   |                            |                          |                     |
| Investment income                 | 136,572                    | -                        | 136,572             |
|                                   | 558                        | -                        | 558                 |
| <b>Total</b>                      | <u>219,823</u>             | <u>58,081</u>            | <u>277,904</u>      |
| <b>EXPENDITURE ON</b>             |                            |                          |                     |
| Raising funds                     | 68,562                     | 708                      | 69,270              |
| <b>Charitable activities</b>      |                            |                          |                     |
| Prospect Newsletter               | 11,280                     | 184                      | 11,464              |
| Town Centre Manager               | 7,808                      | -                        | 7,808               |
| General                           | 138,482                    | 19,570                   | 158,052             |
| Green Keeper/ Appeals/ FOSRR      | 921                        | -                        | 921                 |
| Men's shed                        | -                          | 6,407                    | 6,407               |
| <b>Total</b>                      | <u>227,053</u>             | <u>26,869</u>            | <u>253,922</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>   | (7,230)                    | 31,212                   | 23,982              |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2022) - continued**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| Total funds brought forward        | 114,661                    | 21,170                   | 135,831             |
|                                    | <hr/>                      | <hr/>                    | <hr/>               |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>107,431</u>             | <u>52,382</u>            | <u>159,813</u>      |

**7. TANGIBLE FIXED ASSETS**

|                        | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|------------------------|---------------------------|-----------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>            |                           |                             |                                  |                            |                |
| At 1 January 2023      | 61,363                    | 2,500                       | 49,982                           | 6,445                      | 120,290        |
| Additions              | -                         | -                           | 3,505                            | 2,960                      | 6,465          |
| Disposals              | -                         | -                           | -                                | (977)                      | (977)          |
|                        | <hr/>                     | <hr/>                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 31 December 2023    | <u>61,363</u>             | <u>2,500</u>                | <u>53,487</u>                    | <u>8,428</u>               | <u>125,778</u> |
| <b>DEPRECIATION</b>    |                           |                             |                                  |                            |                |
| At 1 January 2023      | -                         | 1,500                       | 38,293                           | 2,379                      | 42,172         |
| Charge for year        | -                         | 500                         | 1,308                            | 3,634                      | 5,442          |
| Eliminated on disposal | -                         | -                           | -                                | (977)                      | (977)          |
|                        | <hr/>                     | <hr/>                       | <hr/>                            | <hr/>                      | <hr/>          |
| At 31 December 2023    | <u>-</u>                  | <u>2,000</u>                | <u>39,601</u>                    | <u>5,036</u>               | <u>46,637</u>  |
| <b>NET BOOK VALUE</b>  |                           |                             |                                  |                            |                |
| At 31 December 2023    | <u>61,363</u>             | <u>500</u>                  | <u>13,886</u>                    | <u>3,392</u>               | <u>79,141</u>  |
| At 31 December 2022    | <u>61,363</u>             | <u>1,000</u>                | <u>11,689</u>                    | <u>4,066</u>               | <u>78,118</u>  |

**8. STOCKS**

|        | 2023<br>£    | 2022<br>£    |
|--------|--------------|--------------|
| Stocks | <u>2,213</u> | <u>2,415</u> |

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

|               | 2023<br>£    | 2022<br>£     |
|---------------|--------------|---------------|
| Trade debtors | 1,450        | 13,579        |
| Other debtors | 6,920        | 5,994         |
|               | <hr/>        | <hr/>         |
|               | <u>8,370</u> | <u>19,573</u> |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

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

|                              | 2023          | 2022          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | 7,359         | 25,099        |
| Taxation and social security | 971           | 1,049         |
| Other creditors              | 15,551        | 12,857        |
|                              | <u>23,881</u> | <u>39,005</u> |

**11. MOVEMENT IN FUNDS**

|                                     | At 1.1.23      | Net<br>movement<br>in funds | Transfers<br>between<br>funds | At<br>31.12.23 |
|-------------------------------------|----------------|-----------------------------|-------------------------------|----------------|
|                                     | £              | £                           | £                             | £              |
| <b>Unrestricted funds</b>           |                |                             |                               |                |
| General fund                        | 68,020         | 21,526                      | 1,341                         | 90,887         |
| Rose House                          | 39,412         | -                           | -                             | 39,412         |
|                                     | <u>107,432</u> | <u>21,526</u>               | <u>1,341</u>                  | <u>130,299</u> |
| <b>Restricted funds</b>             |                |                             |                               |                |
| FOSSR Fund                          | 1,341          | -                           | (1,341)                       | -              |
| Men's shed                          | -              | 10,330                      | -                             | 10,330         |
| Electric Bike                       | 1,000          | (500)                       | -                             | 500            |
| The View (previously Barnes Bridge) | 41,921         | (2,497)                     | -                             | 39,424         |
| Connect More                        | 8,119          | (2,170)                     | -                             | 5,949          |
|                                     | <u>52,381</u>  | <u>5,163</u>                | <u>(1,341)</u>                | <u>56,203</u>  |
| <b>TOTAL FUNDS</b>                  | <u>159,813</u> | <u>26,689</u>               | <u>-</u>                      | <u>186,502</u> |

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

|                                     | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|-------------------------------------|-----------------------|-----------------------|----------------------|
|                                     | £                     | £                     | £                    |
| <b>Unrestricted funds</b>           |                       |                       |                      |
| General fund                        | 225,315               | (203,789)             | 21,526               |
| <b>Restricted funds</b>             |                       |                       |                      |
| Men's shed                          | 10,500                | (170)                 | 10,330               |
| Electric Bike                       | -                     | (500)                 | (500)                |
| The View (previously Barnes Bridge) | -                     | (2,497)               | (2,497)              |
| Connect More                        | 278                   | (2,448)               | (2,170)              |
|                                     | <u>10,778</u>         | <u>(5,615)</u>        | <u>5,163</u>         |
| <b>TOTAL FUNDS</b>                  | <u>236,093</u>        | <u>(209,404)</u>      | <u>26,689</u>        |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                                     | At 1.1.22<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.12.22<br>£ |
|-------------------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b>           |                |                                  |                     |
| General fund                        | 75,249         | (7,229)                          | 68,020              |
| Rose House                          | 39,412         | -                                | 39,412              |
|                                     | <hr/>          | <hr/>                            | <hr/>               |
|                                     | 114,661        | (7,229)                          | 107,432             |
| <b>Restricted funds</b>             |                |                                  |                     |
| FOSSR Fund                          | 1,341          | -                                | 1,341               |
| Men's shed                          | 6,432          | (6,432)                          | -                   |
| Electric Bike                       | 1,500          | (500)                            | 1,000               |
| The View (previously Barnes Bridge) | 8,634          | 33,287                           | 41,921              |
| Connect More                        | 3,263          | 4,856                            | 8,119               |
|                                     | <hr/>          | <hr/>                            | <hr/>               |
|                                     | 21,170         | 31,211                           | 52,381              |
| <b>TOTAL FUNDS</b>                  | <hr/> <hr/>    | <hr/> <hr/>                      | <hr/> <hr/>         |
|                                     | 135,831        | 23,982                           | 159,813             |

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

|                                     | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-------------------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>           |                            |                            |                           |
| General fund                        | 219,823                    | (227,052)                  | (7,229)                   |
| <b>Restricted funds</b>             |                            |                            |                           |
| Men's shed                          | 98                         | (6,530)                    | (6,432)                   |
| Electric Bike                       | -                          | (500)                      | (500)                     |
| The View (previously Barnes Bridge) | 39,999                     | (6,712)                    | 33,287                    |
| Connect More                        | 17,984                     | (13,128)                   | 4,856                     |
|                                     | <hr/>                      | <hr/>                      | <hr/>                     |
|                                     | 58,081                     | (26,870)                   | 31,211                    |
| <b>TOTAL FUNDS</b>                  | <hr/> <hr/>                | <hr/> <hr/>                | <hr/> <hr/>               |
|                                     | 277,904                    | (253,922)                  | 23,982                    |

**12. CONTINGENT LIABILITIES**

The charity holds the legal title to the freehold property at Rose House, 70 Barnes High Street, London, SW13 9LD. The charity is required to meet a contingent undertaking to make a donation of £7,500 to The Barnes Workhouse Fund in the event of the disposal of the building.

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2023**

**13. RELATED PARTY DISCLOSURES**

The key management personnel are considered to be the Chairman, Vice Chairman and Treasurer. None of the key management personnel have been remunerated in the year.

**BARNES COMMUNITY ASSOCIATION**

England & Wales - Charity number 1156379

---

# Accounts

---

**REGISTERED CHARITY NUMBER: 1156379**

**BARNES COMMUNITY ASSOCIATION**

**Unaudited Financial Statements for the Year Ended 31 December 2022**

Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

**BARNES COMMUNITY ASSOCIATION**

**Contents of the Financial Statements  
for the year ended 31 December 2022**

|   | <b>Page</b> |
|---|-------------|
| <b>Report of the Trustees</b>                     | 1 to 5      |
| <b>Independent Examiner's Report</b>              | 6           |
| <b>Statement of Financial Activities</b>          | 7           |
| <b>Balance Sheet</b>                              | 8           |
| <b>Notes to the Financial Statements</b>          | 9 to 15     |
| <b>Detailed Statement of Financial Activities</b> | 16 to 17    |

# **BARNES COMMUNITY ASSOCIATION**

## **Report of the Trustees for the year ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's objects are:

To promote the benefit of the inhabitants of Barnes ("the neighbourhood") without distinction of sex, race, political, religious or other opinions, by fostering a sense of community in the neighbourhood and bringing together the inhabitants, the local authorities and voluntary associations in a common effort to:

(1) advance education and to provide facilities for recreation and leisure-time occupations, in the interests of social welfare, and with the object of improving the conditions of life in the neighbourhood;

(2) promote the preservation, development and improvement, for the public benefit, of the character and amenities of the neighbourhood; and,

(3) establish a Community Centre ("the Centre") and acquire, maintain and manage, either alone or in cooperation with others, the centre for activities promoted by the CIO and its members in furtherance of the above objects.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## **BARNES COMMUNITY ASSOCIATION**

### **Report of the Trustees for the year ended 31 December 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

2022 saw the world move back to a more normal state and we were able to run both the Barnes Fair (first time in two years) and the Food Fair, both of which were received very well.

#### Barnes Green & Rose House

Our green keeper has continued to work keep the Pond and the Green looking as good as possible major points of work this year include, the start of pond restoration, Beverly brook improvements, taking school children on talks around the pond.

Rose House, a 17th Century building in the centre of Barnes, is the headquarters of the BCA and a centre for the community. It is staffed every day by the BCA staff and volunteers who welcome residents and visitors alike and offer them information and help. The English Language school continued its work in 2022, but on a smaller scale and we are sad that as of September 2023 the school has closed.

This year the BCA provided in total £7,096 of financial support to 7 other voluntary organisations that underpin the social fabric of the neighbourhood. We have continued to sponsor events such as the Barnes Music Festival and Barnes Children's Literature Festival. We have made grants across a wide spectrum to organisations such as St Mary Barnes Scouts, Barnes Film Festival, OSO Arts, and many more organisations. Some of these have been involved with us in joint fundraising activities or have benefited through a contribution from the event because of their work to prepare and help make it happen.

The Green Bridge Project for Barnes Bridge is still underway, although it has been delayed. It but has recently received a boost with support from Lord Hendy and so we are hoping to get things moving again.

We succeeded in having the Parklet in Church Road made permanent.

Our attempt to have Jubilee Celebrations by closing the high street was unsuccessful due to rerouting of buses, but we remain hopeful about doing this in the future for other events.

The BCA runs several fundraising events, some of which are sponsored in whole or in part by local businesses, which also generate real community spirit. We continued the successful fund-raising initiative, through the generous support of the Barnes Turkey Runners to raise money to cover the costs of the Christmas Day lunch which the BCA organises for those who would otherwise be alone on Christmas Day.

The dementia friendly park area around the Barnes Pond area, which was the first dementia friendly park in the Richmond borough, is now well established and suits the area very well allowing people with dementia, and everyone, to enjoy the local area and benefits to their health and wellbeing that comes with being outdoors.

The BCA is very grateful for the support it receives from the local Council to help with these local initiatives.

## **BARNES COMMUNITY ASSOCIATION**

### **Report of the Trustees for the year ended 31 December 2022**

#### **FINANCIAL REVIEW**

##### **Statement on Public Benefit**

In setting the above objects and managing its activities the Trustees have considered the Charity Commission's guidance on Public Benefit.

##### **Financial review**

The financial review covers the year ended 31 December 2022 with the comparatives for a twelve-month period to 31 December 2021. Income for the period was £277,904 (2021: £166,314) of which £58,081 was income allocated to restricted funds. Total expenditure amounted to £253,922 (2021: £155,701) for the year.

The results for the period show an excess of income against expenditure of £23,982 (2021: £10,613).

It is the policy of the charity to aim for a break-even position on its regular charitable activities.

The net Funds and cash position at the end of the period, remain strong overall because of the asset held in Rose House and therefore the Trustees consider the overall financial position of the charity to be satisfactory.

##### **Policy on reserves**

In considering their policy on reserves the Trustees have taken account of risks that they carry, which are:

- unplanned maintenance of the freehold property, Rose House, a 17thC listed building.
- inherent risks arising from employment contracts.

In view of these risks the Trustees consider it prudent to maintain reserves equivalent to at least six months of its current level of expenditure.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **FUTURE PLANS**

A structural review led to reconstitution of the BCA as a CIO and that in turn gave the impetus to conduct a wide-ranging operational review which continues to be ongoing. We have a focus on increasing membership and looking at our marketing activities to do so to appeal to all the inhabitants of Barnes and, to promote volunteering. We have increased our focus on social media to appeal to all members and to target prospective ones too. We are bringing more focus and attention to our strategy and five-year plan and how we can demonstrate the value of the BCA to the Barnes community to encourage them to become members and support events and consequently support local charitable requests the BCA receives. Focusing on how the BCA can more fully become and be seen as the hub of the community is a focus for 2023.

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

##### **Governing document**

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

## **BARNES COMMUNITY ASSOCIATION**

### **Report of the Trustees for the year ended 31 December 2022**

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

There is a maximum of twelve trustees of which nine are elected by the membership. The elected trustees may nominate a further three trustees to bring additional skills and experience to the trustee board. At each AGM three of the elected trustees retire and all the nominated trustees retire.

At the 2022 AGM, there were no retirements or re-elections.

The trustees normally meet ten times per year. The trustees appoint from amongst their number the officers - Chairman, Vice-Chairman, Hon. Treasurer and Hon. Secretary.

The Trustees who served the CIO during the year were shown under the Reference and Administrative details section below.

At the trustees' meetings trustees collectively reviewed the Charity Commission's Guidance (CC3) 'The Essential Trustee: what you need to know' as part of the induction for new trustees and as a refresher for existing trustees.

The CIO employs a small team of part-time staff supplemented by volunteers. We continue to engage with the membership and to communicate the achievements of the BCA to the inhabitants of Barnes through our database and our systems of communication including the new website and a social media presence. The BCA's monthly publication Prospect has continued to promote the BCA and keep its members informed about our activities. During the year two editions of Prospect are distributed to all the households in Barnes. We also now send out electronically Prospect + to further inform the membership monthly and have been reviewing how best to interact with our members through email and social media.

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

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

1156379

##### **Principal address**

Rose House  
70 Barnes High Street  
Barnes  
London  
SW13 9LD

##### **Trustees**

S Mindel (appointed 1.6.23) - Nominated  
Ms N Urquhart  
P Thomas  
R Zachary-Younger  
Ms H Edwards (resigned 31.1.23)  
T E Barnett  
J I McNeilly  
M J Purser  
J Jacobson (appointed 1.6.23) - Nominated  
M Mesrobian (resigned 21.2.23)

**BARNES COMMUNITY ASSOCIATION**

**Report of the Trustees  
for the year ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Tudor John Limited

Nightingale House

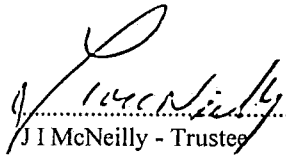
46-48 East Street

Epsom

Surrey

KT17 1HQ

Approved by order of the board of trustees on .....02 Oct 2023..... and signed on its behalf by:

  
.....  
J I McNeilly - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Barnes Community Association (the Trust) for the year ended 31 December 2022.

**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.

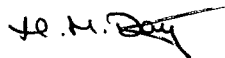
**Independent examiner's statement**

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.



Hazel Day

Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

Date: ~~2nd October~~ 2023

**BARNES COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
for the year ended 31 December 2022**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             |       | 44,611                     | 509                      | 45,120                      | 44,941                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Prospect Newsletter                |       | 15,381                     | 190                      | 15,571                      | 12,850                      |
| Town Centre Manager                |       | -                          | -                        | -                           | 7,000                       |
| Charitable activities              |       | 22,701                     | 57,382                   | 80,083                      | 31,490                      |
| Other trading activities           | 2     | 136,572                    | -                        | 136,572                     | 70,021                      |
| Investment income                  | 3     | <u>558</u>                 | <u>-</u>                 | <u>558</u>                  | <u>12</u>                   |
| <b>Total</b>                       |       | <u>219,823</u>             | <u>58,081</u>            | <u>277,904</u>              | <u>166,314</u>              |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      |       | 68,562                     | 708                      | 69,270                      | 21,335                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Prospect Newsletter                |       | 11,280                     | 184                      | 11,464                      | 11,773                      |
| Town Centre Manager                |       | 7,808                      | -                        | 7,808                       | 2,630                       |
| General                            |       | 138,482                    | 19,570                   | 158,052                     | 117,866                     |
| Green Keeper/ Appeals/ FOSRR       |       | 921                        | -                        | 921                         | 2,097                       |
| Men's shed                         |       | <u>-</u>                   | <u>6,407</u>             | <u>6,407</u>                | <u>-</u>                    |
| <b>Total</b>                       |       | <u>227,053</u>             | <u>26,869</u>            | <u>253,922</u>              | <u>155,701</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (7,230)                    | 31,212                   | 23,982                      | 10,613                      |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| Total funds brought forward        |       | <u>114,661</u>             | <u>21,170</u>            | <u>135,831</u>              | <u>125,218</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>107,431</u>             | <u>52,382</u>            | <u>159,813</u>              | <u>135,831</u>              |

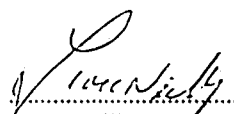
The notes form part of these financial statements

**BARNES COMMUNITY ASSOCIATION**

**Balance Sheet  
31 December 2022**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2022<br>Total<br>funds<br>£ | 2021<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                             |                             |
| Tangible assets                                  | 7     | 76,513                     | 1,605                    | 78,118                      | 75,305                      |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                             |                             |
| Stocks   | 8     | 2,415                      | -                        | 2,415                       | -                           |
| Debtors  | 9     | 19,573                     | -                        | 19,573                      | 8,256                       |
| Cash at bank and in hand                         |       | <u>47,936</u>              | <u>50,776</u>            | <u>98,712</u>               | <u>100,131</u>              |
|  |       | 69,924                     | 50,776                   | 120,700                     | 108,387                     |
| <b>CREDITORS</b>                                 |       |                            |                          |                             |                             |
| Amounts falling due within one year              | 10    | (39,005)                   | -                        | (39,005)                    | (47,861)                    |
| <b>NET CURRENT ASSETS</b>                        |       | <u>30,919</u>              | <u>50,776</u>            | <u>81,695</u>               | <u>60,526</u>               |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>107,432</u>             | <u>52,381</u>            | <u>159,813</u>              | <u>135,831</u>              |
| <b>NET ASSETS</b>                                |       | <u>107,432</u>             | <u>52,381</u>            | <u>159,813</u>              | <u>135,831</u>              |
| <b>FUNDS</b>                                     | 11    |                            |                          |                             |                             |
| Unrestricted funds                               |       |                            |                          | 107,432                     | 114,661                     |
| Restricted funds                                 |       |                            |                          | <u>52,381</u>               | <u>21,170</u>               |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>159,813</u>              | <u>135,831</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on .....02/10/2023.....  
and were signed on its behalf by:

  
I McNeilly - Trustee

## BARNES COMMUNITY ASSOCIATION

### Notes to the Financial Statements for the year ended 31 December 2022

#### 1. ACCOUNTING POLICIES

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be assessed reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Grants receivable are recognised on a receipt basis.

Membership subscriptions are recognised when received. Subscription income received in advance is deferred.

Interest receivable is recognised when receivable and the amount can be measured reliably. This is normally upon notification of the interest paid or payable by the bank.

Income from fundraising activities is recognised in the period when earned. Income from advertisements is recognised when the booking is completed. Other income, including the sale of goods and services, is recognised on sale and on completion of the service.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Expenditure is recognised in the period in which it is incurred. Expenditure on charitable activities include the costs of the fundraising and the events held for the community and the purpose of the charity and their associated support costs.

Expenditure includes attributable VAT which cannot be recovered.

Support costs represent indirect charitable expenditure including back-office costs, finance, personnel, and governance costs. Support costs have been allocated between governance costs and other support costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

## BARNES COMMUNITY ASSOCIATION

### Notes to the Financial Statements - continued for the year ended 31 December 2022

#### 1. ACCOUNTING POLICIES - continued

##### EXPENDITURE

Governance and support costs relating to the charitable activities have been apportioned based on the usage of The Centre and its facilities.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### TANGIBLE FIXED ASSETS

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

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - not provided            |
| Fixtures and fittings | - 10% on reducing balance |
| Computer equipment    | - 33% on cost             |

##### STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

##### TAXATION

The charity is exempt from tax on its charitable activities.

##### FUND ACCOUNTING

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.

##### HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

#### 2. OTHER TRADING ACTIVITIES

|                    | 2022           | 2021          |
|--------------------|----------------|---------------|
|                    | £              | £             |
| Fundraising events | 120,914        | 62,718        |
| Room hire income   | 15,370         | 7,268         |
| Photocopier income | <u>288</u>     | <u>35</u>     |
|                    | <u>136,572</u> | <u>70,021</u> |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**3. INVESTMENT INCOME**

|                     | 2022       | 2021      |
|---------------------|------------|-----------|
|                     | £          | £         |
| Interest receivable | <u>558</u> | <u>12</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**5. STAFF COSTS**

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

|           | 2022     | 2021     |
|-----------|----------|----------|
| Employees | <u>6</u> | <u>5</u> |

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                          |                     |
| Donations and legacies            | 44,441                     | 500                      | 44,941              |
| <b>Charitable activities</b>      |                            |                          |                     |
| Prospect Newsletter               | 12,850                     | -                        | 12,850              |
| Town Centre Manager               | 7,000                      | -                        | 7,000               |
| Charitable activities             | 8,227                      | 23,263                   | 31,490              |
| Other trading activities          | 70,021                     | -                        | 70,021              |
| Investment income                 | <u>12</u>                  | <u>-</u>                 | <u>12</u>           |
| <b>Total</b>                      | <u>142,551</u>             | <u>23,763</u>            | <u>166,314</u>      |
| <b>EXPENDITURE ON</b>             |                            |                          |                     |
| Raising funds                     | 21,335                     | -                        | 21,335              |
| <b>Charitable activities</b>      |                            |                          |                     |
| Prospect Newsletter               | 11,773                     | -                        | 11,773              |
| Town Centre Manager               | 2,630                      | -                        | 2,630               |
| General                           | 106,000                    | 11,866                   | 117,866             |
| Green Keeper/ Appeals/ FOSRR      | <u>2,097</u>               | <u>-</u>                 | <u>2,097</u>        |
| <b>Total</b>                      | <u>143,835</u>             | <u>11,866</u>            | <u>155,701</u>      |
| <b>NET INCOME/(EXPENDITURE)</b>   | (1,284)                    | 11,897                   | 10,613              |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

|  |                           |                             |                                  |                            |                    |
|--|---------------------------|-----------------------------|----------------------------------|----------------------------|--------------------|
| <b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b> |                           |                             |                                  |                            |                    |
|  |                           | Unrestricted<br>funds<br>£  | Restricted<br>funds<br>£         | Total<br>funds<br>£        |                    |
| <b>RECONCILIATION OF FUNDS</b>   |                           |                             |                                  |                            |                    |
| Total funds brought forward  |                           | 115,945                     | 9,273                            | 125,218                    |                    |
|  |                           | <u>          </u>           | <u>          </u>                | <u>          </u>          |                    |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |                           | <u>114,661</u>              | <u>21,170</u>                    | <u>135,831</u>             |                    |
| <br>   |                           |                             |                                  |                            |                    |
| <b>7. TANGIBLE FIXED ASSETS</b>  |                           |                             |                                  |                            |                    |
|  | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£        |
| <b>COST</b>  |                           |                             |                                  |                            |                    |
| At 1 January 2022  | 61,363                    | 2,500                       | 49,451                           | 978                        | 114,292            |
| Additions  | <u>          -</u>        | <u>          -</u>          | <u>      531</u>                 | <u>   5,467</u>            | <u>   5,998</u>    |
| At 31 December 2022  | <u>61,363</u>             | <u>2,500</u>                | <u>49,982</u>                    | <u>6,445</u>               | <u>120,290</u>     |
| <b>DEPRECIATION</b>  |                           |                             |                                  |                            |                    |
| At 1 January 2022  | -                         | 1,000                       | 37,009                           | 978                        | 38,987             |
| Charge for year  | <u>          -</u>        | <u>      500</u>            | <u>   1,284</u>                  | <u>   1,401</u>            | <u>   3,185</u>    |
| At 31 December 2022  | <u>          -</u>        | <u>   1,500</u>             | <u>38,293</u>                    | <u>2,379</u>               | <u>42,172</u>      |
| <b>NET BOOK VALUE</b>  |                           |                             |                                  |                            |                    |
| At 31 December 2022  | <u>61,363</u>             | <u>1,000</u>                | <u>11,689</u>                    | <u>4,066</u>               | <u>78,118</u>      |
| At 31 December 2021  | <u>61,363</u>             | <u>1,500</u>                | <u>12,442</u>                    | <u>          -</u>         | <u>75,305</u>      |
| <br>   |                           |                             |                                  |                            |                    |
| <b>8. STOCKS</b>   |                           |                             |                                  |                            |                    |
|  |                           |                             |                                  | 2022<br>£                  | 2021<br>£          |
| Stocks   |                           |                             |                                  | <u>2,415</u>               | <u>          -</u> |
| <br>   |                           |                             |                                  |                            |                    |
| <b>9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                       |                           |                             |                                  |                            |                    |
|  |                           |                             |                                  | 2022<br>£                  | 2021<br>£          |
| Trade debtors  |                           |                             |                                  | 13,579                     | 1,246              |
| Other debtors  |                           |                             |                                  | <u>5,994</u>               | <u>7,010</u>       |
|  |                           |                             |                                  | <u>19,573</u>              | <u>8,256</u>       |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

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

|                              | 2022          | 2021          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | 25,099        | 15,774        |
| Taxation and social security | 1,049         | 2,732         |
| Other creditors              | <u>12,857</u> | <u>29,355</u> |
|                              | <u>39,005</u> | <u>47,861</u> |

**11. MOVEMENT IN FUNDS**

|                           | At 1.1.22      | Net<br>movement<br>in funds | At<br>31.12.22 |
|---------------------------|----------------|-----------------------------|----------------|
|                           | £              | £                           | £              |
| <b>Unrestricted funds</b> |                |                             |                |
| General fund              | 75,249         | (7,229)                     | 68,020         |
| Rose House                | <u>39,412</u>  | -                           | <u>39,412</u>  |
|                           | 114,661        | (7,229)                     | 107,432        |
| <b>Restricted funds</b>   |                |                             |                |
| FOSSR Fund                | 1,341          | -                           | 1,341          |
| Men's shed                | 6,432          | (6,432)                     | -              |
| Electric Bike             | 1,500          | (500)                       | 1,000          |
| Barnes Bridge             | 8,634          | 33,287                      | 41,921         |
| Connect More              | <u>3,263</u>   | <u>4,856</u>                | <u>8,119</u>   |
|                           | <u>21,170</u>  | <u>31,211</u>               | <u>52,381</u>  |
| <b>TOTAL FUNDS</b>        | <u>135,831</u> | <u>23,982</u>               | <u>159,813</u> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
|                           | £                     | £                     | £                    |
| <b>Unrestricted funds</b> |                       |                       |                      |
| General fund              | 219,823               | (227,052)             | (7,229)              |
| <b>Restricted funds</b>   |                       |                       |                      |
| Men's shed                | 98                    | (6,530)               | (6,432)              |
| Electric Bike             | -                     | (500)                 | (500)                |
| Barnes Bridge             | 39,999                | (6,712)               | 33,287               |
| Connect More              | <u>17,984</u>         | <u>(13,128)</u>       | <u>4,856</u>         |
|                           | <u>58,081</u>         | <u>(26,870)</u>       | <u>31,211</u>        |
| <b>TOTAL FUNDS</b>        | <u>277,904</u>        | <u>(253,922)</u>      | <u>23,982</u>        |

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.1.21<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.12.21<br>£   |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 76,533                | (1,284)                          | 75,249                |
| Rose House                | <u>39,412</u>         | <u>-</u>                         | <u>39,412</u>         |
|                           | 115,945               | (1,284)                          | 114,661               |
| <b>Restricted funds</b>   |                       |                                  |                       |
| FOSSR Fund                | 1,341                 | -                                | 1,341                 |
| Men's shed                | 5,932                 | 500                              | 6,432                 |
| Electric Bike             | 2,000                 | (500)                            | 1,500                 |
| Barnes Bridge             | -                     | 8,634                            | 8,634                 |
| Connect More              | <u>-</u>              | <u>3,263</u>                     | <u>3,263</u>          |
|                           | <u>9,273</u>          | <u>11,897</u>                    | <u>21,170</u>         |
| <b>TOTAL FUNDS</b>        | <u><u>125,218</u></u> | <u><u>10,613</u></u>             | <u><u>135,831</u></u> |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 142,551                    | (143,835)                  | (1,284)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Men's shed                | 500                        | -                          | 500                       |
| Electric Bike             | -                          | (500)                      | (500)                     |
| Barnes Bridge             | 20,000                     | (11,366)                   | 8,634                     |
| Connect More              | <u>3,263</u>               | <u>-</u>                   | <u>3,263</u>              |
|                           | <u>23,763</u>              | <u>(11,866)</u>            | <u>11,897</u>             |
| <b>TOTAL FUNDS</b>        | <u><u>166,314</u></u>      | <u><u>(155,701)</u></u>    | <u><u>10,613</u></u>      |

**12. CONTINGENT LIABILITIES**

The charity holds the legal title to the freehold property at Rose House, 70 Barnes High Street, London, SW13 9LD. The charity is required to meet a contingent undertaking to make a donation of £7,500 to The Barnes Workhouse Fund in the event of the disposal of the building.

**BARNES COMMUNITY ASSOCIATION**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2022**

**13. RELATED PARTY DISCLOSURES**

The key management personnel are considered to be the Chairman, Vice Chairman and Treasurer. None of the key management personnel have been remunerated in the year.

**BARNES COMMUNITY ASSOCIATION**

England & Wales - Charity number 1156379

---

# Accounts

---

**BARNES COMMUNITY ASSOCIATION**

**Unaudited Financial Statements for the Year Ended 31 December 2021**

Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

**BARNES COMMUNITY ASSOCIATION**

**Contents of the Financial Statements  
for the year ended 31 December 2021**

|   | <b>Page</b> |
|---|-------------|
| <b>Report of the Trustees</b>                     | 1 to 6      |
| <b>Independent Examiner's Report</b>              | 7           |
| <b>Statement of Financial Activities</b>          | 8           |
| <b>Balance Sheet</b>                              | 9           |
| <b>Notes to the Financial Statements</b>          | 10 to 16    |
| <b>Detailed Statement of Financial Activities</b> | 17 to 18    |

# **BARNES COMMUNITY ASSOCIATION**

## **Report of the Trustees for the year ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's objects are:

To promote the benefit of the inhabitants of Barnes ("the neighbourhood") without distinction of sex, race, political, religious or other opinions, by fostering a sense of community in the neighbourhood and bringing together the inhabitants, the local authorities and voluntary associations in a common effort to:

- (1) advance education and to provide facilities for recreation and leisure-time occupations, in the interests of social welfare, and with the object of improving the conditions of life in the neighbourhood;
  - (2) promote the preservation, development and improvement, for the public benefit, of the character and amenities of the neighbourhood; and,
  - (3) establish a Community Centre ("the Centre") and acquire, maintain and manage, either alone or in cooperation with others, the centre for activities promoted by the CIO and its members in furtherance of the above objects.
- The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

## **BARNES COMMUNITY ASSOCIATION**

### **Report of the Trustees for the year ended 31 December 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

With the on-going Pandemic in 2021 we were unable to have the Barnes Fair for the second year in a row, however as things improved, we were able to hold the Food Fair in September 2021, which was enthusiastically embraced by the community, the weather also was wonderful. We also managed to hold the easter duck race and dog walk.

A new CRM system (Salesforce) has been implemented to enable better tracking of membership and volunteers. We have also moved the accounting system from Sage to Xero, allowing full integration of Payroll and the accounting system, we now have a fully integrated system for accounting, payroll, expenses and projects

The water fountain has been installed outside the OSO on Barnes Green, this will allow people to refill their water bottles to reduce "single use" water bottles.

The Green Bridge Project for Barnes Bridge is still underway but has been delayed due to the Pandemic.

Our green keeper has continued to work tirelessly during the year to keep the Pond and the Green looking as good as possible as these areas have proved to be vital to residents' well-being during lockdowns. He has continued to work on the Beverly Brook improvements.

#### **(1) Improving the conditions of life in the neighbourhood**

The BCA improves the conditions of life in the neighbourhood both through its own actions and through supporting the activities of local charities and not-for-profit organisations.

Rose House, a 17th Century building in the centre of Barnes, is the headquarters of the BCA and a centre for the community. It is staffed every day by the BCA staff and volunteers who welcome residents and visitors alike and offer them information and help. During term time mornings most of the rooms in the house are used by The BCA English School (a separate charity). The school provides education to some 200 students of 20 different nationalities during a year. The building also hosts classes in other subjects and offers facilities for recreation and leisure-time occupations.

This year the BCA provided in total £7347 of financial support to 9 other voluntary organisations that underpin the social fabric of the neighbourhood. We have sponsored events such as the Barnes Music Festival and Barnes Children's Literature Festival. We have made grants across a wide spectrum to organisations such as St Mary Barnes Scouts, Barnes Film Festival and OSO Arts. and many more organisations. Some of these have been involved with us in joint fundraising activities or have benefited from a contribution from the event because of their work to prepare and help make it happen.

We started and completed a project to get computers/tablets into the hands of school children to assist them in being able to continue with their lessons at home, we got support from Amazon on this. An adult learning programme has also been started to help older people use computers, in conjunction with Mortlake Community Association and Castlenau Community Centre, funded by the Barnes Fund.

Our quarterly publication, Prospect, is used to promote the events and activities of a whole range of voluntary organisations; regularly those of FiSH Neighbourhood Care, Barnes Community Players, Barnes Literary Society, OSO Community Arts Centre, The Friends of Barnes Common and London Wetland Centre.

The BCA runs several fundraising events, some of which are sponsored in whole or in part by local businesses, which also generate real community spirit. We continued the successful fund-raising initiative, through the generous support of the Barnes Turkey Runners to raise money to cover the costs of the Christmas Day lunch which the BCA organises for those who would otherwise be alone on Christmas Day.

## **BARNES COMMUNITY ASSOCIATION**

### **Report of the Trustees for the year ended 31 December 2021**

The dementia friendly park area around the Barnes Pond area, which was the first dementia friendly park in the Richmond borough, is now well established and suits the area very well allowing people with dementia, and everyone, to enjoy the local area and benefits to their health and wellbeing that comes with being outdoors.

The BCA is very grateful for the support it receives from the local Council to help with these local initiatives.

#### **(2) Preserving the character and improving the amenities of the neighbourhood**

The quality of the buildings in Barnes and the low density of housing, together with large open spaces, are among the most enviable features of the area but need both constant protection and support. The views of the environment are represented to the BCA through Raphael Zachary-Younger, who is a Trustee. The inputs he shares have been particularly important in respect of the Hammersmith Bridge closure and working with the Council and TFL to ensure the community is as informed as possible about the planning and timescale of the closure.

The electric delivery bike has been used by local businesses and members.

There is a close association with the Friends of Barnes Common (FOBC), itself a charity, which is Richmond Council's official consultee on our Local Nature Reserve - over 50 hectares (100 acres) of Metropolitan Open Land. FOBC aims to preserve the character of the Common for future generations through conservation work and wildlife walks and talks, which includes looking after the Leg o' Mutton nature reserve.

The vaccine rollout was continued, and our volunteers have been helping with the delivery at Essex House Surgery.

A new hedgerow has been planted on the Barnes Green, to aid and encourage wildlife, there was some objections from the local property owners, but it went ahead.

We have re-started our plans for a Men's Shed in Barnes, and plans are underway, together with fundraising initiatives.

We have been working with local community groups as the development of the area round Stag Brewery takes shape to ensure that local views are included in the final design decisions. There has been continued involvement in this to understand the impact following the Hammersmith Bridge closure. The BCA was delighted that after working with Atkins and DSDHA (an urban design consultancy) to submit a feasibility study into the future of the High Street to the Council that it has now been awarded a grant to progress with work.

## **BARNES COMMUNITY ASSOCIATION**

### **Report of the Trustees for the year ended 31 December 2021**

#### **FINANCIAL REVIEW**

##### **Statement on Public Benefit**

In setting the above objects and managing its activities the Trustees have considered the Charity Commission's guidance on Public Benefit.

##### Financial review

The financial review covers the year ended 31 December 2021 with the comparatives for a twelve-month period to 31 December 2020. Income for the period was £166,314 (2020: £118,561) of which £23,763 was income allocated to restricted funds. Total expenditure amounted to £155,701 (2020: £125,821) for the year.

The results for the period show an excess of income over expenditure of £10,613 (2020 Deficit (£7260)).

It is the policy of the charity to aim for a break-even position on its regular charitable activities, this year we had a small deficit on regular activities of (£1284) with a surplus on restricted funds of £11,897.

The net Funds and cash position at the end of the period improved and remain strong overall because of the asset held in Rose House and therefore the Trustees consider the overall financial position of the charity to be satisfactory due to receiving CJRS grant.

##### **Policy on reserves**

In considering their policy on reserves the Trustees have taken account of particular risks that they carry, which are:

- cancellation of Barnes Fair, which is the main fundraising event because of the Covid 19 Pandemic.
- unplanned maintenance of the freehold property, Rose House, a 17thC listed building.
- inherent risks arising from employment contracts.

In view of these risks the Trustees consider it prudent to maintain reserves equivalent to at least six months of its current level of expenditure, but the trustees are identifying appropriate projects to support using the excess of general funds over the target level set by the charity commission.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **FUTURE PLANS**

We have a focus on increasing membership and looking at our marketing activities to do so to appeal to all the inhabitants of Barnes and, to promote volunteering. We have increased our focus on social media to appeal to all members and to target prospective ones too. We are bringing more focus and attention to our strategy and five-year plan and how we can demonstrate the value of the BCA to the Barnes community to encourage them to become members and support events and consequently support local charitable requests the BCA receives. Focusing on how the BCA can more fully become and be seen as the hub of the community is a focus for 2022.

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

##### **Governing document**

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

## **BARNES COMMUNITY ASSOCIATION**

### **Report of the Trustees for the year ended 31 December 2021**

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

There is a maximum of twelve trustees of which nine are elected by the membership. The elected trustees may nominate a further three trustees in order to bring additional skills and experience to the trustee board. At each AGM three of the elected trustees retire and all the nominated trustees retire.

At the 2021 AGM, Philip Thomas, Helen Edwards and James Felix automatically retire, as Nominated Trustees, and were re-nominated and re-elected.

The trustees normally meet ten times per year. The trustees appoint from amongst their number the officers - Chairman, Vice-Chairman, Hon. Treasurer and Hon. Secretary.

The Trustees who served the CIO during the year were shown under the Reference and Administrative details section below.

At the trustees' meetings trustees collectively reviewed the Charity Commission's Guidance (CC3) 'The Essential Trustee: what you need to know' as part of the induction for new trustees and as a refresher for existing trustees.

The CIO employs a small team of part-time staff supplemented by volunteers. We continue to engage with the membership and to communicate the achievements of the BCA to the inhabitants of Barnes through our database and our systems of communication including the new website and a social media presence. The BCA's monthly publication Prospect has continued to promote the BCA and keep its members informed about our activities. During the year two editions of Prospect are distributed to all the households in Barnes. We also now send out electronically Prospect + to further inform the membership on a monthly basis and have been reviewing how best to interact with our members through email and social media.

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

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

1156379

##### **Principal address**

Rose House  
70 Barnes High Street  
Barnes  
London  
SW13 9LD

##### **Trustees**

Ms N Urquhart  
P Thomas  
Ms A Cowpe (resigned 31.3.21)  
J Felix (resigned 08.12.21)  
R Zachary-Younger  
Ms H Edwards  
T E Barnett  
J I McNeilly  
A J Lockwood (resigned 08.12.21)  
M J Purser  
Maral Mesrobian (appointed 22.07.21)  
Milton Catelin (appointed 22.07.21)

**BARNES COMMUNITY ASSOCIATION**

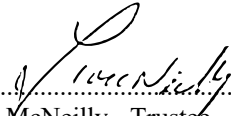
**Report of the Trustees  
for the year ended 31 December 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

Approved by order of the board of trustees on .....24 August 2022..... and signed on its behalf by:

  
.....  
J I McNeilly - Trustee

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

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

I report to the charity trustees on my examination of the accounts of Barnes Community Association (the Trust) for the year ended 31 December 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**

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.



Hazel Day  
Tudor John Limited  
Nightingale House  
46-48 East Street  
Epsom  
Surrey  
KT17 1HQ

Date: 25th August 2020

**BARNES COMMUNITY ASSOCIATION**

**Statement of Financial Activities  
for the year ended 31 December 2021**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                             |                             |
| Donations and legacies             |       | 44,441                     | 500                      | 44,941                      | 41,261                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Prospect Newsletter                |       | 12,850                     | -                        | 12,850                      | 5,797                       |
| Town Centre Manager                |       | 7,000                      | -                        | 7,000                       | 900                         |
| Charitable activities              |       | 8,227                      | 23,263                   | 31,490                      | 31,650                      |
| Other trading activities           | 2     | 70,021                     | -                        | 70,021                      | 13,703                      |
| Investment income                  | 3     | 12                         | -                        | 12                          | 137                         |
| Other income                       |       | -                          | -                        | -                           | 25,113                      |
| <b>Total</b>                       |       | <u>142,551</u>             | <u>23,763</u>            | <u>166,314</u>              | <u>118,561</u>              |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                             |                             |
| Raising funds                      |       | 21,335                     | -                        | 21,335                      | 13,991                      |
| <b>Charitable activities</b>       |       |                            |                          |                             |                             |
| Prospect Newsletter                |       | 11,773                     | -                        | 11,773                      | 4,049                       |
| Town Centre Manager                |       | 2,630                      | -                        | 2,630                       | 18,964                      |
| General                            |       | 106,000                    | 11,866                   | 117,866                     | 72,244                      |
| Green Keeper/ Appeals/ FOSRR       |       | 2,097                      | -                        | 2,097                       | 12,779                      |
| Charitable activities              |       | -                          | -                        | -                           | 500                         |
| Men's shed                         |       | -                          | -                        | -                           | 3,294                       |
| <b>Total</b>                       |       | <u>143,835</u>             | <u>11,866</u>            | <u>155,701</u>              | <u>125,821</u>              |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (1,284)                    | 11,897                   | 10,613                      | (7,260)                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                             |                             |
| <b>Total funds brought forward</b> |       | <u>115,945</u>             | <u>9,273</u>             | <u>125,218</u>              | <u>132,478</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>114,661</u></u>      | <u><u>21,170</u></u>     | <u><u>135,831</u></u>       | <u><u>125,218</u></u>       |

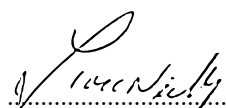
The notes form part of these financial statements

**BARNES COMMUNITY ASSOCIATION**

**Balance Sheet  
31 December 2021**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                          |                             |                             |
| Tangible assets                              | 7     | 75,305                     | -                        | 75,305                      | 73,029                      |
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                             |                             |
| Debtors                                      | 8     | 8,256                      | -                        | 8,256                       | 6,323                       |
| Cash at bank and in hand                     |       | <u>78,961</u>              | <u>21,170</u>            | <u>100,131</u>              | <u>75,499</u>               |
|  |       | 87,217                     | 21,170                   | 108,387                     | 81,822                      |
| <b>CREDITORS</b>                             |       |                            |                          |                             |                             |
| Amounts falling due within one year          | 9     | <u>(47,861)</u>            | -                        | <u>(47,861)</u>             | <u>(29,633)</u>             |
| <b>NET CURRENT ASSETS</b>                    |       |                            |                          |                             |                             |
|  |       | <u>39,356</u>              | <u>21,170</u>            | <u>60,526</u>               | <u>52,189</u>               |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                            |                          |                             |                             |
|  |       | <u>114,661</u>             | <u>21,170</u>            | <u>135,831</u>              | <u>125,218</u>              |
| <b>NET ASSETS</b>                            |       |                            |                          |                             |                             |
|  |       | <u><u>114,661</u></u>      | <u><u>21,170</u></u>     | <u><u>135,831</u></u>       | <u><u>125,218</u></u>       |
| <b>FUNDS</b>                                 |       |                            |                          |                             |                             |
|  | 10    |                            |                          | 114,661                     | 115,945                     |
| Unrestricted funds                           |       |                            |                          | 21,170                      | <u>9,273</u>                |
| Restricted funds                             |       |                            |                          |                             |                             |
| <b>TOTAL FUNDS</b>                           |       |                            |                          |                             |                             |
|  |       |                            |                          | <u><u>135,831</u></u>       | <u><u>125,218</u></u>       |

The financial statements were approved by the Board of Trustees and authorised for issue on 24 August 2022 and were signed on its behalf by:

  
 .....  
 J I McNeilly - Trustee

## **BARNES COMMUNITY ASSOCIATION**

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

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

##### **BASIS OF PREPARING THE FINANCIAL STATEMENTS**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **INCOME**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be assessed reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Grants receivables are recognised on a receipt basis.

Membership subscriptions are recognised when received. Subscription income received in advance is deferred.

Interest receivable is recognised when receivable and the amount can be measured reliably. This is normally upon notification of the interest paid or payable by the bank.

Income from fundraising activities is recognised in the period when earned. Income from advertisements is recognised when the booking is completed. Other income, including the sale of goods and services, is recognised on sale and on completion of the service.

##### **EXPENDITURE**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Expenditure is recognised in the period in which it is incurred. Expenditure on charitable activities include the costs of the fundraising and the events held for the community and the purpose of the charity and their associated support costs.

Expenditure includes attributable VAT which cannot be recovered.

Support costs represent indirect charitable expenditure including back-office costs, finance, personnel and governance costs. Support costs have been allocated between governance costs and other support costs.

## BARNES COMMUNITY ASSOCIATION

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

#### 1. ACCOUNTING POLICIES - continued

##### EXPENDITURE

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulations and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs

Governance and support costs relating to the charitable activities have been apportioned based on the usage of The Centre and its facilities.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

##### TANGIBLE FIXED ASSETS

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

|                       |                           |
|-----------------------|---------------------------|
| Freehold property     | - not provided            |
| Fixtures and fittings | - 10% on reducing balance |
| Computer equipment    | - 33% on cost             |

##### TAXATION

The charity is exempt from tax on its charitable activities.

##### FUND ACCOUNTING

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.

##### HIRE PURCHASE AND LEASING COMMITMENTS

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

#### 2. OTHER TRADING ACTIVITIES

|                    | 2021          | 2020          |
|--------------------|---------------|---------------|
|                    | £             | £             |
| Fundraising events | 62,718        | 2,696         |
| Room hire income   | 7,268         | 10,657        |
| Photocopier income | <u>35</u>     | <u>350</u>    |
|                    | <u>70,021</u> | <u>13,703</u> |

**BARNES COMMUNITY ASSOCIATION**

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

**3. INVESTMENT INCOME**

|                     | 2021      | 2020       |
|---------------------|-----------|------------|
|                     | £         | £          |
| Interest receivable | <u>12</u> | <u>137</u> |

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**TRUSTEES' EXPENSES**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2021.

**5. STAFF COSTS**

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

|           | 2021     | 2020     |
|-----------|----------|----------|
| Employees | <u>5</u> | <u>6</u> |

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                          |                     |
| Donations and legacies            | 25,258                     | 16,003                   | 41,261              |
| <b>Charitable activities</b>      |                            |                          |                     |
| Prospect Newsletter               | 5,797                      | -                        | 5,797               |
| Town Centre Manager               | 900                        | -                        | 900                 |
| Charitable activities             | 29,150                     | 2,500                    | 31,650              |
| Other trading activities          | 13,703                     | -                        | 13,703              |
| Investment income                 | 137                        | -                        | 137                 |
| Other income                      | <u>25,113</u>              | <u>-</u>                 | <u>25,113</u>       |
| <b>Total</b>                      | 100,058                    | 18,503                   | 118,561             |
| <b>EXPENDITURE ON</b>             |                            |                          |                     |
| Raising funds                     | 13,991                     | -                        | 13,991              |
| <b>Charitable activities</b>      |                            |                          |                     |
| Prospect Newsletter               | 4,049                      | -                        | 4,049               |
| Town Centre Manager               | 8,214                      | 10,750                   | 18,964              |
| General                           | 67,367                     | 4,877                    | 72,244              |
| Green Keeper/ Appeals/ FOSRR      | 12,403                     | 376                      | 12,779              |
| Charitable activities             | -                          | 500                      | 500                 |

**BARNES COMMUNITY ASSOCIATION**

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

|  |                            |                          |                     |
|--|----------------------------|--------------------------|---------------------|
| <b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b> |                            |                          |                     |
|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
| Men's shed   | -                          | 3,294                    | 3,294               |
|  | -----                      | -----                    | -----               |
| <b>Total</b>   | 106,024                    | 19,797                   | 125,821             |
|  | -----                      | -----                    | -----               |
| <b>NET INCOME/(EXPENDITURE)</b>  | (5,966)                    | (1,294)                  | (7,260)             |

**RECONCILIATION OF FUNDS**

|                                    |                |              |                |
|------------------------------------|----------------|--------------|----------------|
| <b>Total funds brought forward</b> | 121,911        | 10,567       | 132,478        |
|                                    | -----          | -----        | -----          |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>115,945</u> | <u>9,273</u> | <u>125,218</u> |

**7. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|-----------------------|---------------------------|-----------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                           |                             |                                  |                            |                |
| At 1 January 2021     | 61,363                    | 2,500                       | 45,221                           | 978                        | 110,062        |
| Additions             | -                         | -                           | 4,230                            | -                          | 4,230          |
|                       | -----                     | -----                       | -----                            | -----                      | -----          |
| At 31 December 2021   | <u>61,363</u>             | <u>2,500</u>                | <u>49,451</u>                    | <u>978</u>                 | <u>114,292</u> |
| <b>DEPRECIATION</b>   |                           |                             |                                  |                            |                |
| At 1 January 2021     | -                         | 500                         | 35,626                           | 907                        | 37,033         |
| Charge for year       | -                         | 500                         | 1,383                            | 71                         | 1,954          |
|                       | -----                     | -----                       | -----                            | -----                      | -----          |
| At 31 December 2021   | -                         | <u>1,000</u>                | <u>37,009</u>                    | <u>978</u>                 | <u>38,987</u>  |
| <b>NET BOOK VALUE</b> |                           |                             |                                  |                            |                |
| At 31 December 2021   | <u>61,363</u>             | <u>1,500</u>                | <u>12,442</u>                    | -                          | <u>75,305</u>  |
| At 31 December 2020   | <u>61,363</u>             | <u>2,000</u>                | <u>9,595</u>                     | <u>71</u>                  | <u>73,029</u>  |

**BARNES COMMUNITY ASSOCIATION**

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

|  |                |                             |                |
|--|----------------|-----------------------------|----------------|
| <b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>   |                | 2021                        | 2020           |
|  |                | £                           | £              |
| Trade debtors  |                | 1,246                       | 400            |
| Other debtors  |                | <u>7,010</u>                | <u>5,923</u>   |
|  |                | <u>8,256</u>                | <u>6,323</u>   |
| <br>   |                |                             |                |
| <b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> |                | 2021                        | 2020           |
|  |                | £                           | £              |
| Trade creditors  |                | 15,774                      | 1,706          |
| Taxation and social security                             |                | 2,732                       | 1,153          |
| Other creditors  |                | <u>29,355</u>               | <u>26,774</u>  |
|  |                | <u>47,861</u>               | <u>29,633</u>  |
| <br>   |                |                             |                |
| <b>10. MOVEMENT IN FUNDS</b>                             |                |                             |                |
|  |                | Net<br>movement<br>in funds | At             |
|  | At 1.1.21      |                             | 31.12.21       |
|  | £              | £                           | £              |
| <b>Unrestricted funds</b>                                |                |                             |                |
| General fund   | 76,533         | (1,284)                     | 75,249         |
| Rose House   | <u>39,412</u>  | <u>-</u>                    | <u>39,412</u>  |
|  | 115,945        | (1,284)                     | 114,661        |
| <b>Restricted funds</b>                                  |                |                             |                |
| FOSSR Fund   | 1,341          | -                           | 1,341          |
| Men's shed   | 5,932          | 500                         | 6,432          |
| Electric Bike  | 2,000          | (500)                       | 1,500          |
| Barnes Bridge  | -              | 8,634                       | 8,634          |
| Connect More   | <u>-</u>       | <u>3,263</u>                | <u>3,263</u>   |
|  | <u>9,273</u>   | <u>11,897</u>               | <u>21,170</u>  |
| <br>   |                |                             |                |
| <b>TOTAL FUNDS</b>                                       | <u>125,218</u> | <u>10,613</u>               | <u>135,831</u> |

**BARNES COMMUNITY ASSOCIATION**

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

**10. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 142,551                    | (143,835)                  | (1,284)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Men's shed                | 500                        | -                          | 500                       |
| Electric Bike             | -                          | (500)                      | (500)                     |
| Barnes Bridge             | 20,000                     | (11,366)                   | 8,634                     |
| Connect More              | <u>3,263</u>               | <u>-</u>                   | <u>3,263</u>              |
|                           | <u>23,763</u>              | <u>(11,866)</u>            | <u>11,897</u>             |
| <b>TOTAL FUNDS</b>        | <u><u>166,314</u></u>      | <u><u>(155,701)</u></u>    | <u><u>10,613</u></u>      |

**Comparatives for movement in funds**

|                           | At 1.1.20<br>£        | Net<br>movement<br>in funds<br>£ | At<br>31.12.20<br>£   |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| <b>Unrestricted funds</b> |                       |                                  |                       |
| General fund              | 82,499                | (5,966)                          | 76,533                |
| Rose House                | <u>39,412</u>         | <u>-</u>                         | <u>39,412</u>         |
|                           | 121,911               | (5,966)                          | 115,945               |
| <b>Restricted funds</b>   |                       |                                  |                       |
| FOSSR Fund                | 1,341                 | -                                | 1,341                 |
| Men's shed                | 9,226                 | (3,294)                          | 5,932                 |
| Electric Bike             | <u>-</u>              | <u>2,000</u>                     | <u>2,000</u>          |
|                           | <u>10,567</u>         | <u>(1,294)</u>                   | <u>9,273</u>          |
| <b>TOTAL FUNDS</b>        | <u><u>132,478</u></u> | <u><u>(7,260)</u></u>            | <u><u>125,218</u></u> |

**BARNES COMMUNITY ASSOCIATION**

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

**10. MOVEMENT IN FUNDS - continued**

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 100,058                    | (106,024)                  | (5,966)                   |
| <b>Restricted funds</b>   |                            |                            |                           |
| Specific Appeals          | 5,253                      | (5,253)                    | -                         |
| Men's shed                | -                          | (3,294)                    | (3,294)                   |
| Christmas Lights          | 2,750                      | (2,750)                    | -                         |
| Staff costs               | 8,000                      | (8,000)                    | -                         |
| Electric Bike             | <u>2,500</u>               | <u>(500)</u>               | <u>2,000</u>              |
|                           | <u>18,503</u>              | <u>(19,797)</u>            | <u>(1,294)</u>            |
| <b>TOTAL FUNDS</b>        | <u>118,561</u>             | <u>(125,821)</u>           | <u>(7,260)</u>            |

**11. CONTINGENT LIABILITIES**

The charity holds the legal title to the freehold property at Rose House, 70 Barnes High Street, London, SW13 9LD. The charity is required to meet a contingent undertaking to make a donation of £7,500 to The Barnes Workhouse Fund in the event of the disposal of the building.

**12. RELATED PARTY DISCLOSURES**

The key management personnel are considered to be the Chairman, Vice Chairman and Treasurer. None of the key management personnel have been remunerated in the year.

**BARNES COMMUNITY ASSOCIATION**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2021**

|                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|---------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS</b>          |                            |                          |                             |                             |
| <b>Donations and legacies</b>         |                            |                          |                             |                             |
| Donations                             | 2,042                      | 500                      | 2,542                       | 8,073                       |
| Gift aid                              | 6,578                      | -                        | 6,578                       | 3,433                       |
| Grants                                | 30,596                     | -                        | 30,596                      | 25,900                      |
| Sponsorships                          | <u>5,225</u>               | <u>-</u>                 | <u>5,225</u>                | <u>3,855</u>                |
|                                       | 44,441                     | 500                      | 44,941                      | 41,261                      |
| <b>Other trading activities</b>       |                            |                          |                             |                             |
| Fundraising events                    | 62,718                     | -                        | 62,718                      | 2,696                       |
| Room hire income                      | 7,268                      | -                        | 7,268                       | 10,657                      |
| Photocopier income                    | <u>35</u>                  | <u>-</u>                 | <u>35</u>                   | <u>350</u>                  |
|                                       | 70,021                     | -                        | 70,021                      | 13,703                      |
| <b>Investment income</b>              |                            |                          |                             |                             |
| Interest receivable                   | 12                         | -                        | 12                          | 137                         |
| <b>Charitable activities</b>          |                            |                          |                             |                             |
| Membership fee income                 | 26,593                     | -                        | 26,593                      | 26,786                      |
| Prospect advertisements               | 12,850                     | -                        | 12,850                      | 5,797                       |
| Other charitable activities           | -                          | -                        | -                           | 3,264                       |
| Grants                                | <u>(11,366)</u>            | <u>23,263</u>            | <u>11,897</u>               | <u>2,500</u>                |
|                                       | 28,077                     | 23,263                   | 51,340                      | 38,347                      |
| <b>Other income</b>                   |                            |                          |                             |                             |
| Government grants                     | <u>-</u>                   | <u>-</u>                 | <u>-</u>                    | <u>25,113</u>               |
| <b>Total incoming resources</b>       | 142,551                    | 23,763                   | 166,314                     | 118,561                     |
| <b>EXPENDITURE</b>                    |                            |                          |                             |                             |
| <b>Raising donations and legacies</b> |                            |                          |                             |                             |
| Wages                                 | -                          | -                        | -                           | 11,480                      |
| Direct costs                          | 21,335                     | -                        | 21,335                      | 1,902                       |
| Office expenses                       | -                          | -                        | -                           | 371                         |
| Other cost                            | -                          | -                        | -                           | 198                         |
| Meeting expenses & gifts              | <u>-</u>                   | <u>-</u>                 | <u>-</u>                    | <u>40</u>                   |
|                                       | 21,335                     | -                        | 21,335                      | 13,991                      |

This page does not form part of the statutory financial statements

**BARNES COMMUNITY ASSOCIATION**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2021**

|                                       | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 2021<br>Total<br>funds<br>£ | 2020<br>Total<br>funds<br>£ |
|---------------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Raising donations and legacies</b> |                            |                          |                             |                             |
| <b>Charitable activities</b>          |                            |                          |                             |                             |
| Wages                                 | -                          | -                        | -                           | 23,208                      |
| Direct costs                          | 2,097                      | -                        | 2,097                       | 14,624                      |
| Christmas lights                      | 2,630                      | -                        | 2,630                       | 5,516                       |
| Office expenses                       | 5,849                      | 1,080                    | 6,929                       | 3,831                       |
| Other costs                           | -                          | -                        | -                           | 218                         |
| Meeting expenses and gifts            | -                          | -                        | -                           | 96                          |
| Computer maintenance                  | -                          | -                        | -                           | 884                         |
| Depreciation of tangible fixed assets | 1,382                      | 500                      | 1,882                       | 872                         |
| Grants to institutions                | 7,347                      | -                        | 7,347                       | 5,150                       |
|                                       | <u>19,305</u>              | <u>1,580</u>             | <u>20,885</u>               | <u>54,399</u>               |
| <b>Support costs</b>                  |                            |                          |                             |                             |
| <b>Management</b>                     |                            |                          |                             |                             |
| Wages                                 | 74,168                     | -                        | 74,168                      | 37,895                      |
| Hire of plant and machinery           | 1,114                      | -                        | 1,114                       | 1,005                       |
| Rates and water                       | -                          | -                        | -                           | 32                          |
| Insurance                             | 1,123                      | -                        | 1,123                       | 976                         |
| Light and heat                        | 1,774                      | -                        | 1,774                       | 2,180                       |
| Office expenses                       | 9,814                      | -                        | 9,814                       | 4,261                       |
| Computer maintenance                  | 1,548                      | -                        | 1,548                       | 1,513                       |
| Repairs & maintenance                 | 3,266                      | -                        | 3,266                       | 2,016                       |
| Meeting expenses & gifts              | 789                        | 648                      | 1,437                       | 606                         |
| Bank charges                          | 624                        | -                        | 624                         | 552                         |
| Other cost                            | 795                        | -                        | 795                         | 176                         |
| Travel expenses                       | 417                        | -                        | 417                         | 114                         |
| Cleaning                              | 4,056                      | -                        | 4,056                       | 2,640                       |
| Depreciation of equipment             | 71                         | -                        | 71                          | 765                         |
|                                       | <u>99,559</u>              | <u>648</u>               | <u>100,207</u>              | <u>54,731</u>               |
| <b>Other 3</b>                        |                            |                          |                             |                             |
| Professional Fees                     | 936                        | 9,638                    | 10,574                      | -                           |
| <b>Governance costs</b>               |                            |                          |                             |                             |
| Accountancy and legal fees            | 2,700                      | -                        | 2,700                       | 2,700                       |
| Total resources expended              | <u>143,835</u>             | <u>11,866</u>            | <u>155,701</u>              | <u>125,821</u>              |
| <b>Net expenditure</b>                | <u>(1,284)</u>             | <u>11,897</u>            | <u>10,613</u>               | <u>(7,260)</u>              |

This page does not form part of the statutory financial statements