

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

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Trustees	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	(Appointed 4 April 2024) (Appointed 30 September 2024)
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 Nightingale House 46-48 East Street Epsom Surrey KT17 1HQ	

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**BARNES COMMUNITY ASSOCIATION**

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# **BARNES COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT**

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

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### **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

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#### 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**

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### **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**

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### **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**

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### **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**

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### 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

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#### 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**

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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

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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  
Xeinaadin  
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 funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<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>		<b>250,791</b>	<b>1,134</b>	<b>251,925</b>	<b>225,315</b>	<b>10,778</b>	<b>236,093</b>
<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>		<b>239,120</b>	<b>7,845</b>	<b>246,965</b>	<b>203,789</b>	<b>5,615</b>	<b>209,404</b>
<b>Net income/(expenditure)</b>		<b>11,671</b>	<b>(6,711)</b>	<b>4,960</b>	<b>21,526</b>	<b>5,163</b>	<b>26,689</b>
Transfers between funds		-	-	-	1,341	(1,341)	-
<b>Net movement in funds</b>	<b>11</b>	<b>11,671</b>	<b>(6,711)</b>	<b>4,960</b>	<b>22,867</b>	<b>3,822</b>	<b>26,689</b>
<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>		<b>141,970</b>	<b>49,492</b>	<b>191,462</b>	<b>130,299</b>	<b>56,203</b>	<b>186,502</b>

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

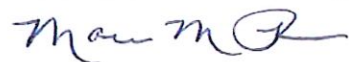
# BARNES COMMUNITY ASSOCIATION

## 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	
		130,509		131,242	
<b>Creditors: amounts falling due within one year</b>	17	(16,382)		(23,881)	
<b>Net current assets</b>			114,127		107,361
<b>Total assets less current liabilities</b>			191,462		186,502
<b>The funds of the charity</b>					
Restricted income funds	18	49,492		56,203	
Unrestricted funds	19	141,970		130,299	
		191,462		186,502	

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**

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#### **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

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### 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

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

### 8 Expenditure on charitable activities

	Prospect Newsletter 2024 £	Town Centre Manager 2024 £	General 2024 £	Green Keeper/ Appeals 2024 £	Total 2024 £
<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 Newsletter	Town Centre Manager	General	Green Keeper/ 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 2024 £	General 2023 £
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	<u>122,206</u>	<u>106,438</u>
	<u>132,296</u>	<u>116,938</u>

### 11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
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	<u>1,083</u>	<u>1,018</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 Number	2023 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

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 and buildings £	Plant and machinery £	Fixtures and fittings £	Computer 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
At 31 December 2024	61,363	2,500	54,746	10,986	129,595
<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
At 31 December 2024	-	2,500	41,177	8,583	52,260
<b>Carrying amount</b>					
At 31 December 2024	61,363	-	13,569	2,403	77,335
At 31 December 2023	61,363	500	13,886	3,392	79,141

### 16 Debtors

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

# 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 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
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>-</u>	<u>49,492</u>

Previous year:	At 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2023 £
FOSSR Fund	1,341	-	-	(1,341)	-
Mens' shed	-	10,500	(170)	-	10,330
Electric Bike	1,000	-	(500)	-	500
The View (previously Barnes 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 2024	Incoming resources	Resources expended	Transfers	At 31 December 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>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
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 funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
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 funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
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***

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### **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.