

THE BARNES INSTITUTE

England & Wales · Charity number 1161508

Details

Other names	THE BARNES
Status	Registered
Legal form	CIO
Registered	2015-05-01
Register	View on the Charity Commission register

Contact

Address	The Barnes Institute 13-15 East Street Whitburn Sunderland SR6 7BY
Phone	07767156134
Email	info@thebarneswhitburn.org.uk
Website	http://www.thebarneswhitburn.org.uk

Activities

Objects: THE PROVISION AND MAINTENANCE OF A COMMUNITY CENTRE FOR THE USE OF THE INHABITANTS OF WHITBURN WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES, AND FOR OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: The Barnes Institute is a substantial community building which has provided premises since 1905 for social, educational, cultural, creative, health, well-being and fitness activities in the village of Whitburn and surrounding areas between South Shields and Sunderland in the north east of England. A rigorous policy of equality and inclusion for all age groups is complied with at all times.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£31,686	£15,232	-	-
2024-04-30	£34,351	£49,711	-	-
2023-04-30	£30,740	£38,155	-	-
2022-04-30	£46,800	£26,937	-	-
2021-04-30	£62,666	£50,582	-	-

Trustees

Name	Role	Appointed
CAROLINE EARL Secretary		2024-04-15
Cuthbert Douglas Earl		2024-06-10
Graeme Stimpson		2024-09-09
Jeffrey William Wheeler TREASURER		2024-10-14
Jill Elstob		2024-06-10
Lucy Steptoe		2024-06-10
Patricia Joan Bevan		2024-09-09
ROB BEVAN Gym Chair		2015-06-12
RONNIE SCOTT Facilities		2015-06-12

Linked charities

- THE BARNES INSTITUTE (1161508-1)

THE BARNES INSTITUTE

England & Wales - Charity number 1161508

Accounts

The Charity Registration Number is :- 1161508

The Barnes Institute

Report and Accounts

30 April 2024

STEPHENSON COATES AUDIT LIMITED

Chartered Accountants

West 2, Asama Court, Newcastle Business Park, Newcastle upon Tyne, NE4 7YD

0191 256 7766

The Barnes Institute

Report and accounts for the year ended 30 April 2024

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	9
Independent Accountant's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Statement of total recognised gains and losses	13
Movements in funds	14
Revaluation reserves	14
Revenue Funds	15
Fixed Asset funds	15
Income and Expenditure account	16
Summary of funds	16
Balance sheet	17
Cash flow statement	18
Notes to the accounts	19

The Barnes Institute

Trustees' Annual Report for the year ended 30 April 2024

The Trustees present their Report and Accounts for the year ended 30 April 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- The Barnes Institute.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1161508.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW).

The governing document is dated 01 May 2015

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

15 East Street

Whitburn, Sunderland

Tyne & Wear, SR6 7BY

Telephone 07767 156 134

Email Address: info@thebarneswhitburn.org.uk Web address: thebarneswhitburn.org.uk

The Trustees in office on the date the report was approved were:-

Robert Bevan

Ronald Scott

Cuthbert Earl

Lucy Steptoe

Jill Elstob

Peter Hage

Caroline Earl

The Barnes Institute

Trustees' Annual Report for the year ended 30 April 2024

The following persons served as Trustees during the year ended 30 April 2024 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
<i>Carol Shield</i>		<i>30/04/2024</i>
<i>Kathleen Callender</i>		<i>05/06/2024</i>
<i>Christine Buckham</i>		<i>17/05/2024</i>
<i>Fiona Curry</i>		<i>03/03/2024</i>
<i>Brenda Harper</i>		<i>06/06/2024</i>
<i>Dorothy Allison</i>		<i>17/04/2024</i>
<i>Peter Hage</i>	<i>15/04/2024</i>	
<i>Caroline Earl</i>	<i>15/04/2024</i>	
<i>Angela Avery</i>		<i>17/04/2024</i>

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The provision and maintenance of a community centre for the use of the inhabitants of Whitburn and surrounding areas without distinction of religious, political or other opinions, including use for meetings, lectures and classes, and for other forms of recreation and leisure-time occupations, with the object of improving the conditions of life for the said inhabitants.

The main activities undertaken in relation to those purposes during the year.

Many regular user groups continue to use the Barnes as venue for their activities. Mornings and evening slots from 5pm are well booked up, but there is less fixed use during weekday afternoons from 1pm. Children's parties are frequent at weekends. Angela's Ark continues its permanent tenancy of the Community Room, with Angela becoming our tenth trustee on January 9th 2023. Her wide range of small animals and reptiles appropriately housed, has regular outings for requested visits to groups of children and adults. The small adjacent integral shop is in its 15th year of permanent tenancy as a barber's shop. Belinda is a willing volunteer and watchful eye over the premises.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Trustee's continue to promote the availability of the rentable space within the building and the gym use.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The Barnes Institute

Trustees' Annual Report for the year ended 30 April 2024

The contribution of volunteers during the year.

The Trustees are indebted as always to the Barnes users and supporters who volunteer their physical assistance in times of need, raise money in various ways for Barnes upkeep and loyally keep its profile alive in Whitburn and surrounding areas.

The main achievements and performance of the charity during the year.

It was hoped that during this year, our window replacement project would continue in earnest if we could achieve major funding from the National Lottery. However we are still waiting for first Land Registration (the Barnes Institute has never been bought or sold and historical documentation does not clearly define ownership/trusteeship for legal purposes). In December 2023 it became clear that the process had stalled due to language technicalities in the original 2022 application and lack of timely response to this information. The application had been cancelled and was re-started from scratch. It continues to be in the hands of our Solicitor and at the mercy of the Land Registry who seem unable to understand the urgency of the situation from the Barnes' point of view ...

Despite the above problems, the two shop display windows were replaced in June 2023 using Barnes funds, with hardwood double-glazed units, to prevent further problems with excessive condensation in these areas. This was part of Phase 1 of the window replacement project. In September 2023, a local semi-retired chartered engineer and gym member volunteered to re-examine the existing Fire Safety precautions according to current regulations. This resulted in his establishing a complete new risk assessment with systematic plans for necessary work put together for immediate action, to upgrade the system with increased access to extinguishers, enhanced safety signage, clearly visible escape routes, etc. This comprehensive work, including service user training and a timetable for regular daily, weekly, monthly and annual checks was completed by early spring 2024 and is now in general practice. A grant to cover a proportion of the costs was successfully applied for from the June King Fund. Five additional fire extinguishers were installed using existing Barnes funds.

Throughout the year, most major areas have been professionally restored to excellent decorative order for the benefit of all service users. Work commenced last year to refurbish the upstairs gym areas was completed, including carpeting, renovation, re-decoration and overhaul of equipment, with replacement where necessary.

The age of the building (1905) causes persistent problems with dampness, water ingress, intermittent wiring faults, etc. These defects are constantly examined and remedied when correctly diagnosed, but the extreme aspects of climate change are causing an increased number of regular maintenance issues, some requiring major overhaul and thus larger financial outlay.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Throughout the year, most major areas have been professionally restored to excellent decorative order for the benefit of all service users. Work commenced last year to refurbish the upstairs gym areas was completed, including carpeting, renovation, re-decoration and overhaul of equipment, with replacement where necessary.

The Barnes Institute

Trustees' Annual Report for the year ended 30 April 2024

The degree to which the achievements and performance during the year have benefited wider society.

The continuing policy of building maintenance ensures that the charity is able to continue to provide a community centre to the residents of the area.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruitment of trustees is undertaken by the trustees as the need arises in order to ensure that charity trustees collectively have the necessary skills, knowledge and experience for the effective administration of the CIO.

Bankers	HSBC - 49/51 The Bridges Shopping Centre, Sunderland, SR1 3LE
Accountants	Stephenson Coates Audit Limited, Wset 2 Asama Court, Newcastle upon Tyne, NE4 7YD

Financial review

The charity's financial position at the end of the year ended 30 April 2024

The financial position of the charity at 30 April 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	(15,360)	(7,729)
Unrestricted Revenue Funds available for the general purposes of the charity	822,770	838,130
Total Funds	822,770	838,130

Financial review of the position at the reporting date, 30 April 2024 .

During this accounting year, there has been continuous financial security and we have been able to pay all regular day-to-day/annual expenses and minor repairs normally covered by room hire.

Policies on reserves.

We retain a reserve of six months expenditure for emergencies but have historically minuted that, if necessary, this can be used for urgent maintenance or upgrades at the discretion of the Trustees.

The Barnes Institute

Trustees' Annual Report for the year ended 30 April 2024

Going Concern

The charity has reviewed its cash flow forecasts and there is a reasonable expectation that it has adequate resources to continue in operational existence for at least the next twelve months and on this basis the charity is considered to be a going concern.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Peter J Alexander BSc

Member of Stephenson Coates Audit Limited • Chartered Accountants

West 2, Asama Court

Newcastle Business Park

Newcastle upon Tyne

NE4 7YD

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Barnes Institute

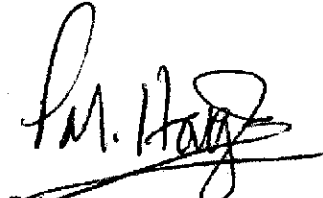
Trustees' Annual Report for the year ended 30 April 2024

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 9 September 2024.



P. Hage
Trustee

The Barnes Institute

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 April 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 20 for the year ended 30 April 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

The Barnes Institute

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

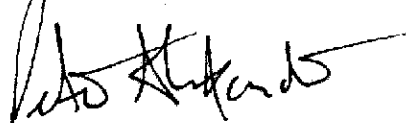
the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-



Peter J Alexander BSc - Independent Examiner

Stephenson Coates Audit Limited - Chartered Accountants

West 2, Asama Court
Newcastle Business Park
Newcastle upon Tyne
NE4 7YD

This report was signed on 9 September 2024

The Barnes Institute - Statement of Financial Activities for the year ended 30 April 2024

Statement of Financial Activities for the year ended 30 April 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Income & Endowments from:					
Donations & Legacies	A1	545	3,600	4,145	5,229
Charitable activities	A2	25,450	-	25,450	22,264
Other trading activities	A3	4,756	-	4,756	3,247
Total income	A	30,751	3,600	34,351	30,740
Expenditure on:					
Charitable activities	B2	46,111	3,600	49,711	38,469
Total expenditure	B	46,111	3,600	49,711	38,469
Net income for the year		(15,360)	-	(15,360)	(7,729)
Net income after transfers	A-B-C	(15,360)	-	(15,360)	(7,729)
Net movement in funds		(15,360)	-	(15,360)	(7,729)
Reconciliation of funds:-					
Total funds brought forward	E	838,130	-	838,130	845,859
Total funds carried forward		822,770	-	822,770	838,130

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Barnes Institute - Statement of Financial Activities for the year ended 30 April 2024

The Barnes Institute - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Income & Endowments from:				
Donations & Legacies	A1	1,489	3,740	5,229
Charitable activities	A2	22,264	-	22,264
Other trading activities	A3	3,247	-	3,247
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	27,000	3,740	30,740
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	38,469	-	38,469
Other	B3	-	-	-
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	38,469	-	38,469
Net gains on investments	B4	-	-	-
Net income for the year		(11,469)	3,740	(7,729)
Transfers between funds	C	-	-	-
Net income after transfers		(11,469)	3,740	(7,729)
Net movement in funds		(11,469)	3,740	(7,729)
Reconciliation of funds:-				
Total funds brought forward		845,859	-	845,859
Total funds carried forward		834,390	3,740	838,130

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The Barnes Institute - Statement of Financial Activities for the year ended 30 April 2024

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 30 April 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	838,130	-	838,130	845,859
Recognised gains and losses before transfers	(15,360)	-	(15,360)	(7,729)
	<u>822,770</u>	<u>-</u>	<u>822,770</u>	<u>838,130</u>
Closing revenue funds	<u>822,770</u>	<u>-</u>	<u>822,770</u>	<u>838,130</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	822,770	-	822,770	838,130

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Barnes Institute - Statement of Financial Activities for the year ended 30 April 2024

**The Barnes Institute
Income and Expenditure Account for the year ended 30 April 2024 as required by the
Companies Act 2006**

	2024	2023
	£	£
<i>Income</i>		
Income from operations	34,351	30,740
Investment income		
Gross income in the year before exceptional items	34,351	30,740
Gross income in the year including exceptional items	34,351	30,740
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	48,491	38,149
Governance costs	1,220	320
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	49,711	38,469
Net income before tax in the financial year	(15,360)	(7,729)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(15,360)	(7,729)
Retained surplus for the financial year	(15,360)	(7,729)

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Barnes Institute - Balance Sheet as at 30 April 2024

	SORP		2024	2023
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	7	A2	800,000	800,000
Current assets		B		
Cash at bank and in hand		B4	23,670	38,130
Creditors: amounts falling due within one year	8	C1	(900)	-
Net current assets			22,770	38,130
The total net assets of the charity			<u>822,770</u>	<u>838,130</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			-	-
Unrestricted Funds				
Unrestricted Revenue Funds	12	D3	822,770	838,130
Designated Funds			822,770	838,130
Total charity funds			<u>822,770</u>	<u>838,130</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

P Hage
Trustee



Approved by the board of trustees on 9 September 2024

The notes attached on pages 19 to 20 form an integral part of these accounts.

The Barnes Institute

Notes to the Accounts for the year ended 30 April 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The financial statements are prepared under the historical cost convention or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in Sterling which is the functional currency of the charity and rounded to the nearest £1.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no key judgements or estimates that impact on the financial statements.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

The Barnes Institute

Notes to the Accounts for the year ended 30 April 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

The Barnes Institute

Notes to the Accounts for the year ended 30 April 2024

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

The Barnes Institute

Notes to the Accounts for the year ended 30 April 2024

4 Significance of financial instruments to the charity's position

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

5 The contribution of volunteers

Time is expended on the charity's activities and governance which is donated free of charge. It is impractical to quantify the value of the time given, and accordingly it is neither recorded as donated income nor as an expense in the financial statements. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Total
	£	£
Cost		
At 1 May 2023	800,000	800,000
At 30 April 2024	<u>800,000</u>	<u>800,000</u>
Depreciation		
At 30 April 2024	<u>-</u>	<u>-</u>
Net book value		
At 30 April 2024	<u>800,000</u>	<u>800,000</u>
At 30 April 2023	<u>800,000</u>	<u>800,000</u>

The Barnes Institute

Notes to the Accounts for the year ended 30 April 2024

<i>Prior Year</i>	Land and Buildings	Total
	£	£
Cost		
01 May 2022	800,000	800,000
01 May 2023	<u>800,000</u>	<u>800,000</u>
Depreciation		
Net book value		
01 May 2023	<u>800,000</u>	<u>800,000</u>
01 May 2022	<u>800,000</u>	<u>800,000</u>

All assets are used for direct charitable purposes.

8 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals	900	-
9 Income and Expenditure account summary	2024	2023
	£	£
At 1 May 2023	838,130	845,859
Surplus after tax for the year	(15,360)	(7,729)
At 30 April 2024	<u>822,770</u>	<u>838,130</u>

10 No related party transactions

There were no transactions with related parties in the year.

11 Particulars of how particular funds are represented by assets and liabilities

At 30 April 2024	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	800,000	-	-	800,000
Current Assets	23,670	-	-	23,670
Current Liabilities	(900)	-	-	(900)
	<u>822,770</u>	-	-	<u>822,770</u>
At 1 May 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	800,000	-	-	800,000
Current Assets	38,130	-	-	38,130
	<u>838,130</u>	-	-	<u>838,130</u>

The Barnes Institute

Notes to the Accounts for the year ended 30 April 2024

12 Change in total funds over the year as shown in Note 11, analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	838,130	(15,360)	-	822,770
Total unrestricted and designated funds	838,130	(15,360)	-	822,770
Total charity funds	838,130	(15,360)	-	822,770

See Note 13

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	30,751	(46,111)	-	(15,360)
<i>Restricted funds:-</i>				
Restricted Revenue Funds	3,600	(3,600)	-	-
	34,351	(49,711)	-	(15,360)

14 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds

The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted Revaluation Reserve

This fund represents the restricted surplus arising on the revaluation of the charity's assets.

Restricted Revenue Funds

Restricted funds comprise funds subject to specific restrictions imposed by donors and funders.

15 Ultimate controlling party

The charity is under the control of its legal members.

The Barnes Institute

Detailed analysis of income and expenditure for the year ended 30 April 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16. Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals				
General donations	545	-	545	1,489
Total donations and gifts from individuals	545	-	545	1,489

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants and donations from non public bodies				
Community Foundation - June King Fund	-	3,600	3,600	3,740
Total private sector revenue grants	-	3,600	3,600	3,740

Revenue grants and donations from non public bodies (include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2023 £	Prior Year Restricted Funds 2023 £	Prior Year Total Funds 2023 £	
Prior Year	-	3,740	3,740	
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	545	3,600	4,145	5,229

All the donations and gifts in the prior year were unrestricted.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Prior Year Total Funds 2023 £
Total Donations, Grants and Legacies A1	1,489	3,740	5,229

The Barnes Institute

Detailed analysis of income and expenditure for the year ended 30 April 2024 as required by the SORP 2015

17 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading				
Letting of property for charitable purposes	22,946	-	22,946	20,755
Gym fees	2,504	-	2,504	1,509
Total Primary purpose and ancillary trading	25,450	-	25,450	22,264

18 Total income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	25,450	-	25,450	22,264
Total from charitable activities A2	25,450	-	25,450	22,264

19 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income from fundraising events	4,756	-	4,756	2,702
Other income	-	-	-	545
Total from other activities A3	4,756	-	4,756	3,247

The Barnes Institute

Detailed analysis of income and expenditure for the year ended 30 April 2024 as required by the SORP 2015

20 Expenditure on charitable activities - Charitable trading

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Reallocated from support costs	44,591	3,600	48,191	38,149
Total charitable trading costs 32b	44,591	3,600	48,191	38,149

21 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Premises Expenses				
Rates and water charges	1,504	-	1,504	452
Light heat and power	4,597	-	4,597	3,864
Premises repairs, renewals and maintenance	28,397	3,600	31,997	21,787
Other Premises Costs	4,028	-	4,028	3,336
Administrative overheads				
Telephone, fax and internet	353	-	353	309
Software licences and expenses	578	-	578	-
Liability and contents insurance	2,179	-	2,179	1,815
Sundry expenses	2,147	-	2,147	3,019
Licences & Permits	531	-	531	445
Professional fees paid to advisors other than the auditor or examiner				
Other legal and professional	495	-	495	3,122
Financial costs				
Bank charges	82	-	82	-
Support costs before reallocation	44,891	3,600	48,491	38,149
Less support costs reallocated to specific activities				
To charitable trading costs	(44,591)	(3,600)	(48,191)	(38,149)
Total support costs - Current Year	300	-	300	-

The Barnes Institute

Detailed analysis of income and expenditure for the year ended 30 April 2024 as required by the SORP 2015

Premises Expenses

Premises repairs, renewals and maintenance	18,047	3,740	21,787
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Administrative overheads

Support costs before reallocation	34,409	3,740	38,149
To charitable trading costs	(34,409)	(3,740)	(38,149)

22 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner's fees	1,220	-	1,220	320
Total Governance costs	1,220	-	1,220	320

23 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
		2024	2024	2024	2023
		£	£	£	£
Total charitable trading costs	B2b	44,591	3,600	48,191	38,149
Total support costs	B2d	300	-	300	-
Total Governance costs	B2e	1,220	-	1,220	320
Total charitable expenditure	B2	46,111	3,600	49,711	38,469
		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2023	2023	2023	
		£	£	£	
Total charitable trading costs	B2b	38,149	-	38,149	
Total Governance costs	B2e	320	-	320	
Total charitable expenditure	B2	38,469	-	38,469	

The Barnes Institute

Activity analysis of Income and expenditure for the for the year ended 30 April 2024

This analysis is classsified by activity and not by conventional nominal descriptions.

24 Analysis of income by activity

Activity	SOFA ref	2024 £	2023 £
Income from charitable activities			
Shop rent		3,000	6,296
Gym		2,504	1,509
Room rental		19,946	14,459
Total Income from charitable activities	A2	25,450	22,264
Income from other, non charitable, trading activities			
Fundraising activities		4,756	2,702
Other non charitable activities		-	546
Total Income from other, non charitable, trading activities	A3	4,756	3,247
Summary of Total Income, including the items above			
Charitable activities	A2	25,450	22,264
Other activities	A3	4,756	3,247
Donations & Legacies	A1	4,145	5,229
Total income as shown in the SOFA	A	34,351	30,740
Categories of Income			
Income from exchange transactions		34,351	30,740

25 Analysis of charitable expenditure by activity

Activity	Direct costs 2024 £	Support costs 2024 £	Grant funding of activities 2024 £	Total 2024 £	Total 2023 £
Shop rent					
Direct costs	300	-	-	300	-
Premises expenses	38,526	-	-	38,526	30,940
Administrative overheads	5,488	-	-	5,488	4,087
Professional fees	495	-	-	495	3,122
Financial costs	82	-	-	82	-
Total Shop rent	44,891	-	-	44,891	38,149

The Barnes Institute

Activity analysis of income and expenditure for the for the year ended 30 April 2024

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Other charitable activities					
Premises expenses	-	42,126	-	42,126	-
Administrative overheads	-	5,788	-	5,788	-
Professional fees	-	495	-	495	-
Financial costs	-	82	-	82	-
Total Other charitable activities	-	48,491	-	48,491	-

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Total Shop rent	44,891	-	-	44,891	38,148
Total Other charitable activities	-	48,491	-	48,491	-
Total Governance costs as detailed in Note 22	-	1,220	-	1,220	320
Total charitable expenditure	44,891	49,711	-	94,602	38,468

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 23

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Other charitable activities	1,220	82	-	48,409	49,711

26 Analysis of non charitable expenditure by activity

Governance costs	Governance costs 2024	Governance costs 2023
	£	£
Other Expenditure - Governance costs as detailed in Note 22	1,220	320

THE BARNES INSTITUTE

England & Wales - Charity number 1161508

Accounts



The Barnes Institute

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 [The Barnes Institute Whitburn](#)

Charitable Incorporated Organisation 1161508

Financial Statements

For The Year Ended 30 April 2023

Registered Charity No. 1161508

**The Barnes Institute
Members of the Management Committee
For the year ended 30 April 2023**

The Management Committee have pleasure in presenting their report and the un-audited Financial Statements for the year ended 30 April 2023

Reference and Administrative Details

Charity No 1161508

Principal Office 15 East Street
Whitburn
Sunderland
SR6 7BY

Accountant Mark Thompson MAAT
42 Lesbury Road
Heaton
Newcastle upon Tyne
NE6 5LB

Bankers HSBC Bank

Trustees Revd Ian Davies, Rector of Whitburn Parish Church,
Chairman, 1st Trustee (historical position)
Robert Bevan, Vice Chairman, Gym Facilitator
Ronald Scott, Gym Facilitator
Carol Shield, Secretary, Acting Treasurer
Kathleen Callender, Minute Secretary
Christine Buckham, Safeguarding Officer
Fiona Currey, Health and Safety Officer
Brenda Harper
Dorothy Allison
Angela Avery

Trustees Annual Report for Accounts and Charity Commission Annual Return **01 May 2022 to 30 April 2023**

Reference and Administration Details, Structure, Governance and Management

The Barnes Institute completed its eighth full year as Charitable Incorporated Organisation 1161508 on 30 April 2023. The day-to-day running of the building remains the same, governed by the Constitution dated 01 May 2015 and manned by volunteer Trustees forming the management committee, all keen to see this precious community asset maintained and sustained for the benefit of those who own it – the residents of Whitburn and surrounding areas. The intrinsic value of the land and property, donated to the village by Mrs Eleanor Barnes in 1905, is between nine hundred thousand and a million pounds (£900,000 - £1,000,000).

Nine Trustees have continued in post during the full financial year. Angela Avery was elected as Trustee in January 2023, making a full complement of ten until the end of the year. The Annual General Meeting for 2022/2023 was held on July 8th 2023, with the existing Trustees being unanimously re-elected, and one nomination for election. (Angela Locke was elected to the board to replace Revd Ian Davies who had given notice of his wish to resign for personal reasons at the end of the financial year.)

We are blessed with enthusiastic users and volunteers but still find it difficult to recruit new Trustees. We are concerned that the Barnes needs an injection of younger Trustees to 'keep up with the times' and ensure appropriate contemporary sustainability of the Barnes charitable purpose. The current acting Treasurer keeps the books in good order and liaises with the independent examiner to produce annual accounts. We have not been successful in finding a permanent replacement for this post but hope springs eternal for a solution before the end of the next financial year in April 2024!

Trustees

Revd Ian Davies, Rector of Whitburn Parish Church, Chairman, 1st Trustee (historical position)
(Ian resigned at the end of the year on April 30th 2023, replaced by Angela Locke at the AGM, July 8 th 2023)
Robert Bevan, Vice Chairman, Gym Facilitator
Ronald Scott, Gym Facilitator
Carol Shield, Secretary, Acting Treasurer
Kathleen Callender, Minute Secretary
Christine Buckham, Safeguarding Officer
Fiona Currey, Health and Safety Officer
Brenda Harper
Dorothy Allison
Angela Avery (elected in January 2023)

Advisers

Mark Thompson, Accounts Independent Examiner (2020 -)

The Trustees are indebted as always to the army of Barnes users and supporters who volunteer their physical assistance in times of need, raise money in various ways for Barnes upkeep and loyally keep its profile alive in Whitburn and surrounding areas.

Objectives, Activities, Achievements and Performance

The charitable objects are defined in the governing document as the provision and maintenance of a community centre for the use of the inhabitants of Whitburn without distinction of religious, political or other opinions, including use for meetings, lectures and classes, and for other forms of recreation and leisure-time occupations, with the object of improving the conditions of life for the said inhabitants.

It was hoped that during this year, fulfilment of our window replacement project would begin in earnest during this year but this has been stalled by inability to yet meet the full requirements of The National Lottery in order to achieve substantial funding. During the year we have had a full building survey completed by the Ethical Property Foundation and achieved an EPC rating of 'C' despite what we consider to be our poor 'green' credentials, i.e. no double glazing, gas-guzzling room heaters and poor insulation. However we are still waiting for first Land Registration (the Barnes Institute has never been bought or sold and historical documentation does not clearly define ownership/trusteeship for legal purposes). This continues to be in the hands of our Solicitor Use of the building has increased dramatically during this year as it has been fully free from obligatory Covid restrictions. We have been aware that provision should continue to be made within the building for service users who wish to maintain sensible precautions against infection. Hand sanitising facilities have still been available in all activity rooms and toilets for those who wish to use them.

We have welcomed several new activities:

- Paranormal groups (various) who enjoy exploring the building during the night – some interesting observations have been reported as a result but we keep an open mind in this respect ...
- Warhammer – a very enthusiastic games group who meet fortnightly and also have held full weekend
- Aria Art & Movement - aerial fitness whose activities have developed from using free-standing equipment to the installation of a permanent secure ceiling rig across the main hall. Sarah, the group leader successfully applied for funding for the rig, sparing any financial outlay from Barnes funds. As well as several weekly sessions, there are regular workshops and school holiday clubs for children, all proving very popular.
- Trimmed, Toned & Toddlers – exercise for new Mums with their babies and toddlers who can enjoy the activities together.
- Woofs and Scruffs – puppy and mature dog training classes.
- Soul Song – mind and body wellness based on sound and meditation.
- Renewed relationship with the Cultural Spring (South Shields) who use the building occasionally for one-off group craft and other pastime sessions.

Angela's Ark continues its permanent tenancy of the Community Room, with Angela becoming our tenth trustee on January 9th 2023. Her wide range of small animals and reptiles appropriately housed, has regular outings for requested visits to groups of children and adults. She holds specialist birthday parties in the Barnes and the animals were the stars of the show at our very popular Hallowe'en children's party.

The small adjacent integral shop is in its 14th year of permanent tenancy as a barber's shop. Belinda is a willing volunteer and watchful eye over the premises.

Many children's parties have been held over the course of the year. We now make a standard charge for up to 4 hours use of the downstairs hall and Coffee Shop. There is room for large external activities e.g. Bouncy Castles to be at one end with tables for food or other entertainment at the other. The Coffee Shop serves as a food area for 25-30 children if thus chosen, or as a 'bolthole' for parents and carers to enjoy a cup of refreshment in peace

During this accounting year, there has been continuous financial security and we have been able to:

- Pay all regular day-to-day/annual expenses and minor repairs normally covered by room hire.
- Replace 3 main entrance doors (Barber Shop glazed, Barnes accessible glazed, Barnes original double) with hardwood half-double-glazed (where appropriate) Edwardian replicas. A grant of £4500.00 from the January 2022 June King Fund (paid into the bank by the Community Foundation in April 2022) contributed towards this restoration. The balance came out of Barnes funds.
- Install an Audio/Hi-Fi/PA system by Blaydon Communications in the main activity hall, with ceiling speakers and microphone facilities, enabling broadcast from external sources e.g. smartphones, memory sticks, blue tooth devices etc. A grant of £3740.00 from the January 2023 June King Fund (paid into the bank by the Community Foundation in March 2023) contributed towards this major upgrade.
- Begin major refurbishment of the upstairs gym areas, including carpeting, renovation, re-decoration and overhaul of equipment, with replacement where necessary.

Financial Review

Insurance, utilities, telecoms and other essential expenses are negotiated each year to obtain the best deals. We retain a reserve of six months expenditure for emergencies but have minuted that, if necessary, this can be used for urgent maintenance or upgrades at the discretion of the Trustees.

Annual income from all sources is £30,741.71. Annual expenditure is £38,156.96 which includes £17,048.57 major capital expense. The reserve balance at 30th April 2023 is £38,130.11, down £7,415.25 from 30 th April 2022. These figures tally with the Annual Income and Expenditure Spreadsheets and the Bank Statements at all appropriate datelines.

The Trustees constant concern is ensuring the safety and comfort of our service users at all times. It is hoped that during the year 2023/2024 we will be able to commence addressing the rather inadequate 'green' aspects of the 1905 building, stage one of the complete window replacement project being the first priority. We hope to achieve hitherto elusive Land Registration which will enable funding for this major project to commence in earnest.

Summary of May 2022 to April 2023

This financial year has been almost stress-free compared with those since Covid struck in 2020. We have maintained a regular steady income from service users and although our capital expenses have been relatively high, we have seen continued progress towards the upgrade of the Barnes building. This will hopefully continue once we achieve Land Registration and are able to apply for a large grant to finance the window project.

Declaration

The Trustees declare that they have approved the Trustees report above.

Signed

Carol L. Shield

Full Name..... Carol Linette Shield

Position..... Secretary of Trustees, Acting Treasurer

Date..... 30/04/2023

INDEPENDENT EXAMINER'S REPORT

Report to the trustees of

The Barnes Institute

On accounts for the year ended

30 April 2023

Charity no 1161508

Respective responsibilities of trustees and examiner

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 14 February 2024

**Name:
Address:**

Mark Thompson MAAT
42 Lesbury Road
Newcastle
NE6 5LB

**The Barnes Institute
Statement Of Financial Activities
For the year ended 30 April 2023**

		Unrestricted Funds 2022/23	Restricted Funds 2022/23	Total Funds 2022/23	Total Funds 2021/22
Incoming Resources	Notes				
Donations	2.1	1489		1489	726
Charitable Activities	2.2	22264	3740	26004	25581
Other Trading Activities	2.3	2702		2702	2943
Other Income	2.4	545		545	0
Total Incoming Resources		<u>27000</u>	<u>3740</u>	<u>30740</u>	<u>29250</u>
Resources Expended					
Charitable Activities	3	34415	3740	38155	26492
Total Resources Expended		<u>34415</u>	<u>3740</u>	<u>38155</u>	<u>26492</u>
Net income (expenditure) for the year		-7415	0	-7415	2758
Net Movement Between Funds		0	0	0	0
Total Funds as at 1 May 2022		845859	0	845859	843101
Total Funds as at 30 April 2023		<u>838444</u>	<u>0</u>	<u>838444</u>	<u>845859</u>

The Barnes Institute

Balance Sheet as at 30 April 2023

	Notes	2023		2022	
		£	£	£	£
Fixed Assets					
Land & Buildings		800000		800000	
Currents Assets					
Debtors					
Cash at bank and in hand		38130		45545	
Current Liabilities					
Net Current Assets			38130		45545
Net Assets			838130		845545
Funds	5				
Restricted Funds			0		0
General Funds			838130		845545
Designated Funds					
			<u>838130</u>		<u>845545</u>

Approved by the Committee on 15th February 2024

and signed on their behalf:

Carol L. Shield

Carol L. Shield, Secretary, Acting Treasurer

Fiona Currey

Fiona Currey, Trustee

The Barnes Institute

Notes to the financial statements for the year ended 30 April 2023

1 Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

The Barnes Institute meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Grant receivable and local authority fees

Grants received are accounted for on a receivable basis and credited to income. Any grants restricted to future accounting periods are deferred and recognised in those accounting periods.

1.3 Donations & Other Income

All income is accounted for when it is received.

1.4 Funds

Restricted funds comprise funds subject to specific restrictions imposed by donors and funders. The purpose and uses of the restricted reserves are set out in note 12 to the accounts. Unrestricted funds comprise funds which can be used in accordance with the charitable objectives at the discretion of the Management Committee.

1.5 Expenditure

All is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

1.6 Fixed Assets

The land and buildings are held by the Charity for charitable purposes, and will be revalued as needed.

2 Incoming Resources

2.1 Donations	1489
2.2 Charitable Activities:	
Grants Restricted	
Community Foundation: June King Fund	3740
Grants Unrestricted:	
East Shields and Whitburn Community Action Forum	
Omicron Hospitality and Leisure Grant	
Other Income:	
Shop Rent	6296
Gym	1509
Room Rental	14459
Total Charitable Activities	26004

2.3 Other Trading Activities

General Fundraising	2702
Total Other Trading Activities	2702

2.4 Other Income**545****Total Incoming Resources****30740****3 Charitable Activities**

Cleaning	3336
Utilities	3864
Repairs and Maintenance	4738
Telecoms	309
Licenses	445
Insurance	1501
Rates	452
Refurbishment	17049
Professional Services	3442
Party & Miscellaneous Costs	3019
Total Charitable Activities	38155

4 Employees & Trustees

There were no employees during the year
 No expenses were paid to trustees in the year.

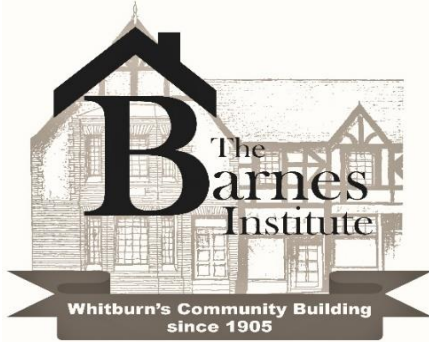
5 Fund Year End Balances

Restricted Funds	Balance May-22	Income	Expend	Balance Apr-23
Community Foundation - June King Fund		3740	3740	0
Total	0	3740	3740	0

THE BARNES INSTITUTE

England & Wales - Charity number 1161508

Accounts



The Barnes Institute

15 East Street ♦ Whitburn ♦ Sunderland ♦ SR6 7BY

Email: info@thebarneswhitburn.org.uk

Tel: 0191 340 0530

Mob: 07767 156 134

 [The Barnes Institute Whitburn](#)

Charitable Incorporated Organisation 1161508

Financial Statements

For The Year Ended 30 April 2022

Registered Charity No. 1161508

**The Barnes Institute
Members of the Management Committee
For the year ended 30 April 2022**

The Management Committee have pleasure in presenting their report and the un-audited Financial Statements for the year ended 30 April 2022

Reference and Administrative Details

Charity No	1161508
Principal Office	15 East Street Whitburn Sunderland SR6 7BY
Accountant	Mark Thompson MAAT 42 Lesbury Road Heaton Newcastle upon Tyne NE6 5LB
Bankers	HSBC Bank
Trustees	Revd Ian Davies, Rector of Whitburn Parish Church, Chairman, 1st Trustee (historical position) Robert Bevan, Vice Chairman, Gym Facilitator Ronald Scott, Gym Facilitator Carol Shield, Secretary, Acting Treasurer Kathleen Callender, Minute Secretary Christine Buckham, Safeguarding Officer Fiona Currey, Health and Safety Officer Brenda Harper

Trustees Annual Report for Accounts and Charity Commission Annual Return **01 May 2021 to 30 April 2022**

Reference and Administration Details, Structure, Governance and Management

The Barnes Institute completed its seventh full year as Charitable Incorporated Organisation 1161508 on 30 April 2022. The day-to-day running of the building remains the same, governed by the Constitution dated 01 May 2015 and manned by volunteer Trustees forming the management committee, all keen to see this precious community asset maintained and sustained for the benefit of those who own it – the residents of Whitburn and surrounding areas. The intrinsic value of the land and property, donated to the village by Mrs Eleanor Barnes in 1905, is between nine hundred thousand and a million pounds (£900,000 - £1,000,000).

Eight Trustees have continued in post during the full financial year. The Annual General Meeting was held on June 26th 2021, with the existing Trustees being unanimously re-elected, there being no nominations for election. We are blessed with enthusiastic users and volunteers but seem unable to encourage new nominees to consider undertaking management office. The current acting Treasurer keeps the books in good order and liaises with the independent examiner to produce annual accounts and hopes that the prospective new Treasurer will be in place soon, depending upon his work commitments.

In May 2021, we were still in COVID restrictions although children's groups had been allowed to return to their activities since April 12th 2021. Adult groups were allowed to restart during May and full restrictions were lifted during July. The mass vaccination programme was well under way and deaths and serious cases of the virus were diminishing.

The regular small business Covid grants had maintained our finances in good order during the financial year 2020/21 so we have been able this year to feel secure that the gradual return of our day-to-day income would more than secure our usual expenses. There was no council tax to pay last year and that for 2021/22 was postponed until August.

Trustees

Revd Ian Davies, Rector of Whitburn Parish Church, Chairman, 1st Trustee (historical position)

Robert Bevan, Vice Chairman, Gym Facilitator

Ronald Scott, Gym Facilitator

Carol Shield, Secretary, Acting Treasurer

Kathleen Callender, Minute Secretary

Christine Buckham, Safeguarding Officer

Fiona Currey, Health and Safety Officer

Brenda Harper

Advisers

Mark Thompson, Accounts Independent Examiner (2020 -)

The Trustees are indebted as always to the army of Barnes users and supporters who volunteer their physical assistance in times of need, raise money in various ways for Barnes upkeep and loyally keep its profile alive in Whitburn and surrounding areas.

Objectives, Activities, Achievements and Performance

The charitable objects are defined in the governing document as the provision and maintenance of a community centre for the use of the inhabitants of Whitburn without distinction of religious, political or other opinions, including use for meetings, lectures and classes, and for other forms of recreation and leisure-time occupations, with the object of improving the conditions of life for the said inhabitants.

Planning permission for complete window replacement over the next three years was applied and paid for in October 2021. It was granted with restrictions on 14th April 2022 (specific drawings of construction of all windows to be submitted prior to fitting). The fulfilment of this project will be a slow process and very dependent upon achieving substantial funding. Negotiations are currently in progress with The National Lottery for a major capital grant. TNL have asked for proof of 'ownership' of the land and building. We are not currently on the Land Registry as the Barnes Institute has never been bought or sold but this is currently being addressed by our solicitor. It is proving a long-winded bureaucratic exercise as much historic documentation must be studied and evaluated.

At the end of December 2021, Sonic Stitch vacated the Community Room, which was immediately re-tenanted by Angela's Ark. Angela Avery is a trained teacher with veterinary nurse experience, who keeps a wide range of small animals and reptiles appropriately housed for educational and therapy purposes with groups of children and adults. She is a welcome addition to the Barnes Family.

During this accounting year, there has been continuous financial security and we have been able to:

- Pay all regular day-to-day/annual expenses and minor repairs normally covered by room hire.
- Maintain Covid secure conditions throughout the building when instructed to do so by legislation.
- Install a fully compliant Fire Protection system throughout the building in September 2021.
- Repair the storm damage of November 2021 to the yard entrance gate and dividing wall.
- Install a hatched drainage strip across the yard, piped into the main drain to catch excessive flow down towards the building and escape door from the Community Room during heavy rainfall. To date, it works well!

Financial Review

In September, although the number of groups using the Barnes for their activities was still reduced, our loyal service users were delighted to be back. Income was regenerated by their regular rents, COVID 19 Restart Grant at the end of April 2021, an avalanche of children's parties, a one-off Hospitality and Leisure Grant due to the escalation of Omicron early in 2022, restricted grants from East Shields & Whitburn CAF and The June King Fund. We have received the latter award specified for a Whitburn Charity via the Community Foundation every year since 2014, amounting in total to date to over £25,000. It has covered many useful aspects of repairs and renewals during that time. We hope that June King, an ardent fan of the Barnes Institute during her time in Whitburn, would be proud of the many improvements that her legacy has made possible.

- December 2021: East Shields and Whitburn Community Action Forum: £500 for Children's Christmas Party expenses December 2021
- February 2022: Financial Assistance to Industry: COVID-19 Omicron Hospitality and Leisure Grant for general expenses.

- April 2022: (via Community Foundation) June King Fund: £4,500 for three entrance doors and frames (Completed November 2022)

On April 30th 2022, final day of the financial year, our now sole account (**Barnes Charitable Account** - see below) stood at: **£45,545.36** . This tallies exactly with the balanced figures on the annual income/expense spreadsheets.

In the autumn of 2021, HSBC indicated that hitherto, 'Community' accounts would be changed to 'Charitable' accounts, attracting a service charge of £5 per month, with fees for paying in cash / cheques from November 1st 2021. As a result, the No 2 Barnes account (used to ring fence our reserve and restricted grants for major capital upgrades) was closed and £15,295.01 transferred into the new Barnes Charitable account. Also £1,933.08 was transferred from the Festival Community account (active only in June and December for a day of special seasonal events coordinated by the Barnes Trustees) into the Barnes account to avoid paying the new charges. A separate column for Festival income and expenses has been inserted into the Barnes spreadsheets.

Insurance, utilities, telecoms and other essential expenses are negotiated each year to obtain the best deals. We retain a reserve of six months expenditure for emergencies but have minuted that, if necessary, this can be used for urgent maintenance or upgrades at the discretion of the Trustees.

Summary of May 2021 to April 2022

This completed financial year has been less stressful than 20/21 due to the return of 'normal' circumstances and the security of regular income. However, we remain grateful that our small business status attracted the government grants during the pandemic, which allowed us to commence 21/22 in a healthy financial state, having completed a much-needed comprehensive re-wire of the building. The Trustees constant concern is ensuring the safety of our service users at all times. The installation of a fully compliant Fire Protection system throughout the building in September 2021 has been this year's satisfying major upgrade in this respect. Our immediate future plans are to address the rather inadequate 'green' aspects of the 1905 building, stage one of the complete window replacement project being the first priority in 2022/2023.

Declaration

The Trustees declare that they have approved the Trustees report above.

Signed

Carol L. Shield

Full Name..... Carol Linette Shield

Position..... Secretary of Trustees, Acting Treasurer

Date..... 30/04/2022

INDEPENDENT EXAMINER'S REPORT

Report to the
trustees of

The Barnes Institute

On accounts for
the year ended

30 April 2022

Charity no 1161508

**Respective
responsibilities of
trustees and
examiner**

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

**Basis of
independent
examiner's
statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent
examiner's
statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 14 February 2023

**Name:
Address:**

Mark Thompson MAAT
42 Lesbury Road
Newcastle
NE6 5LB

**The Barnes Institute
Statement Of Financial Activities
For the year ended 30 April 2022**

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Incoming Resources	Notes				
Donations	2.1	726		726	4154
Charitable Activities	2.2	21081	4500	25581	43352
Other Trading Activities	2.3	2943		2943	2359
Investment Income				0	0
Other Income	2.4			0	689
Total Incoming Resources		24750	4500	29250	50554
Resources Expended					
Charitable Activities	3	21992	4500	26492	48348
Other Resources Expended		314		314	1232
Total Resources Expended		22306	4500	26806	49580
Net income (expenditure) for the year		2444	0	2444	974
Net Movement Between Funds		0	0	0	0
Total Funds as at 1 May 2021		843010	0	843010	829178
Total Funds as at 30 April 2022		845454	0	845454	830152

The Barnes Institute

Balance Sheet as at 30 April 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Land & Buildings		800000		800000	
Currents Assets					
Debtors					
Cash at bank and in hand		45454		43010	
Current Liabilities					
Net Current Assets					
			45454		43010
Net Assets					
			845454		843010
Funds					
	5				
Restricted Funds			0		0
General Funds			845454		843010
Designated Funds					
			<u>845454</u>		<u>843010</u>

Approved by the Committee on 15th February 2023

and signed on their behalf:

Carol L. Shield

Carol L. Shield, Secretary, Acting Treasurer

Fiona Currey

Fiona Currey, Trustee

The Barnes Institute

Notes to the financial statements for the year ended 30 April 2022

1 Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

The Barnes Institute meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Grant receivable and local authority fees

Grants received are accounted for on a receivable basis and credited to income. Any grants restricted to future accounting periods are deferred and recognised in those accounting periods.

1.3 Donations & Other Income

All income is accounted for when it is received.

1.4 Funds

Restricted funds comprise funds subject to specific restrictions imposed by donors and funders. The purpose and uses of the restricted reserves are set out in note 12 to the accounts. Unrestricted funds comprise funds which can be used in accordance with the charitable objectives at the discretion of the Management Committee.

1.5 Expenditure

All is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

1.6 Fixed Assets

The land and buildings are held by the Charity for charitable purposes, and will be revalued as needed.

2 Incoming Resources

2.1 Donations	726
2.2 Charitable Activities:	
Grants Restricted	
Community Foundation: June King Fund	4500
Grants Unrestricted:	
East Shields and Whitburn Community Action Forum	500
Omicron Hospitality and Leisure Grant	2667
Other Income:	
Shop Rent	3000
Gym	1115
Room Rental	13799
Total Charitable Activities	25581

2.3 Other Trading Activities

General Fundraising	2943
Total Other Trading Activities	2943

2.4 Other Income

Total Incoming Resources	29250
---------------------------------	--------------

3 Charitable Activities

Cleaning	3120
Utilities	2670
Repairs and Maintenance	2194
Telecoms	368
Licenses	243
Insurance	1359
Rates	520
Refurbishment	13664
Professional Services	1592
Covid 19 Costs	39
Festival Expenses	723
Total Charitable Activities	26492

Other Resources Expended	314
--------------------------	-----

Total Expenditure	26806
--------------------------	--------------

4 Employees & Trustees

There were no employees during the year
No expenses were paid to trustees in the year.

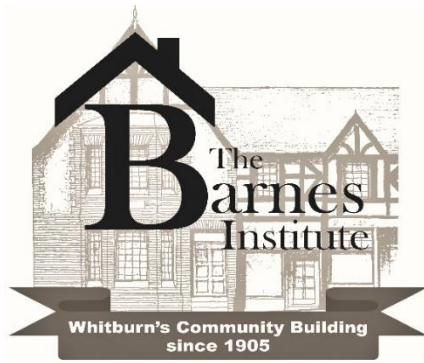
5 Fund Year End Balances

Restricted Funds	Balance May-21	Income	Expend	Transfer	Balance Apr-22
Community Foundation - June King Fund		4500	4500		0
Total	0	4500	4500	0	0

THE BARNES INSTITUTE

England & Wales - Charity number 1161508

Accounts



The Barnes Institute

15 East Street ♦ Whitburn ♦ Sunderland ♦ SR6 7BY

Email: info@thebarneswhitburn.org.uk

clshield@talktalk.net

Tel: 0191 340 0530

Mob: 07767 156 134

[f The Barnes Institute Whitburn](#)

Charitable Incorporated Organisation 1161508

Financial Statements

For The Year Ended

30 April 2021

Registered Charity (CIO) No. 1161508

**The Barnes Institute
Members of the Management Committee
For the year ended 30 April 2021**

The Management Committee have pleasure in presenting their report and the un-audited Financial Statements for the year ended 30 April 2021

Reference and Administrative Details

Charity No 1161508

Principal Office 15 East Street
Whitburn
Sunderland
SR6 7BY

Accountant Mark Thompson MAAT
42 Lesbury Road
Heaton
Newcastle upon Tyne
NE6 5LB

Bankers HSBC Bank

Trustees Revd Ian Davies, Rector of Whitburn Parish Church,
Chairman, 1st Trustee (historical position)
Robert Bevan, Vice Chairman, Gym Facilitator
Ronald Scott, Gym Facilitator
Carol Shield, Secretary, Acting Treasurer
Kathleen Callender, Minute Secretary
Christine Buckham, Safeguarding Officer
Fiona Currey, Health and Safety Officer
Brenda Harper

Trustees Annual Report for Accounts and Charity Commission Annual Return **01 May 2020 to 30 April 2021**

Reference and Administration Details, Structure, Governance and Management

The Barnes Institute completed its sixth full year as Charitable Incorporated Organisation 1161508 on 30 April 2021. The day-to-day running of the building remains the same, governed by the Constitution dated 01 May 2015 and manned by volunteer Trustees forming the management committee, all keen to see this precious community asset maintained and sustained for the benefit of those who own it – the residents of Whitburn and surrounding areas. The intrinsic value of the land and property, donated to the village by Mrs Eleanor Barnes in 1905, is between nine hundred thousand and a million pounds (£900,000 - £1,000,000).

There has been one change of Trustee during the year: Gilbert Crossley resigned for personal reasons in April 2020 and has not been replaced. Eight Trustees have continued in post during the full financial year. There has been no Annual General Meeting this year but the next one is planned for June 26th 2021. We are blessed with enthusiastic users and volunteers but seem unable to encourage new nominees for management office. The acting Treasurer keeps the books in good order and liaises with the auditor to produce annual accounts. A new volunteer has expressed an interest in becoming Treasurer from May 1st 2021 and induction meetings with him

For most of the year, the Covid pandemic curtailed all activities in the Barnes Institute, causing its complete closure to the public for the first time ever, not even during the two World Wars. From the start of National Lockdown on March 23rd 2020, until the end of July, for the whole of November and from Christmas 2020 to April 12th 2021, the building was closed, except for regular security checks by Trustees. Restricted access with rigorous Covid security precautions in place was available to service users from August to October and during December, but natural reticence, practical concerns for safety and frequent national advice to restrict human interaction, resulted in very limited uptake. Following the government's road map out of lockdown, children's activities were allowed to restart from April 12th 2021 and did so with enthusiasm. Several established adult groups returned after May 17th, together with a new additions, Breathe Sound Bath, Mindfulness and Relaxation.

As we are rated as a small business, we have been privileged to receive local authority COVID grants and council tax (small business rates) concessions throughout the financial year. An initial grant of £10,000 in April 2020 and further regular payments until April 2021 have more than covered our usual day-to-day expenses. There was no council tax to pay this year and that for 2021/22 has been postponed until July 2021.

Trustees

Revd Ian Davies, Rector of Whitburn Parish Church, Chairman, 1st Trustee (historical position)

Robert Bevan, Vice Chairman, Gym Facilitator

Ronald Scott, Gym Facilitator

Carol Shield, Secretary, Acting Treasurer

Kathleen Callender, Minute Secretary

Christine Buckham, Safeguarding Officer

Fiona Currey, Health and Safety Officer

Brenda Harper

Gilbert Crossley (resigned April 2020)

Advisers

Kate Tully, Financial Advisor, Accounts Independent Examiner (2014 to 2019)

Mark Thompson, Accounts Independent Examiner (2020 -)

The Trustees are indebted as always to the army of Barnes users and supporters who volunteer their physical assistance in times of need, raise money in various ways for Barnes upkeep and loyally keep its profile alive in Whitburn and surrounding areas.

Objectives and Activities

The charitable objects are defined in the governing document as the provision and maintenance of a community centre for the use of the inhabitants of Whitburn without distinction of religious, political or other opinions, including use for meetings, lectures and classes, and for other forms of recreation and leisure-time occupations, with the object of improving the conditions of life for the said inhabitants.

At the start of lockdown in March, Kids Club Community set up a permitted regime of routine care in the Barnes Institute for the children of key workers. This continued in an ad hoc and very reduced capacity until the end of the school summer term. This organisation has since found more appropriate accommodation, due to the fact that sharing the building had become a logistical problem at times and they required their own suitably-sized outdoor space to further their activities.

All other activities ceased until towards the end of July, when we established a Covid secure environment in the building with PPE equipment, hand sanitising stations, risk assessments, instruction posters regarding the wearing of face coverings, social distancing, use of entrances exits, toilets, etc. We were able to give all our returning groups a five-week period without room fees, but uptake was very limited due to difficulty in following the government's rules and guidelines for safe practice in community centres. The November lockdown was followed by brief respite in December, significantly marred by the rapidly increasing spread of the virus and drastically halted again just before Christmas.

Unfortunately, we were unable to hold Whitburn annual Summer and Winter Festivals, or to accommodate our usual local non-profit organisations for their time-to-time meetings and fund-raising activities.

We can only hope that our established wide range of activities for all ages, will resume gradually during 2021/2022 and become a stable source of income again. Luckily finances were in good order in May 2020, augmented by the first payment of the Local Authority grant. This somewhat allayed fears that the prospect of a prolonged lockdown might have a detrimental effect upon the upkeep of the Institute.

Achievements and Performance

Our major concern during the year was that the routine maintenance aspect of our charitable purpose might be impossible due to lack of funds. This proved to be groundless as we were awarded a grant of £10,000 by the National Lottery, sponsored by the Government's Coronavirus Community Support Fund specifically to ensure that the Barnes Institute would be able to re-open safely when it was possible to do so. Various other third sector grants, itemised below, enabled us to carry out further capital renewals, one of which was a major emergency repair/structural replacement. Throughout the year we have been able to:

- Pay all day-to day expenses and minor repairs normally covered by room hire.
- Prepare the building with full Covid-secure precautions prior to re-opening after the first lockdown in late July 2020.

- Re-decorate the main activity hall before groups returned in August.
- Give all returning groups five weeks free of room fees during August to October inclusive.
- Replace three large double escape door, frames and fittings in the downstairs activity hall and repair/repoint the surrounding brickwork. This was partially financed by an award from the June King Fund, granted in March
- Replace thirteen lintels over the first-floor windows which were crumbling, thus releasing chunks of concrete onto the street and lane below in a dangerous manner. This was financed by grants from the Willan 1989 Charitable Trust and the Sir James Knott Trust in October and also enabled us to repoint an extensive amount of first floor brickwork while the scaffolding was in place.
- Completion in Spring 2021 of full re-wire and lighting upgrade of the building, including renewal/re-positioning of consumer units in a fire-proof cupboard, rationalisation and upgrade of several historic wiring systems and refurbishment of the old entrance area where these are situated. This work started in the early Spring of 2020 and was curtailed by COVID.
- In conjunction with the electrical work, create suspended ceilings in the old entrance area, the Community Room, the original downstairs toilets and the upstairs activity hall.

Financial Review

During this accounting year, there has been continuous financial security despite erratic and limited room hire.

Successful third sector bids for specific funding this year have been to:

- June 2020: Awards for All (TNL Community Lottery, temporarily COVID-19 Gov.UK Response): £10,000 towards sustainability. This helped pay the regular bills, finance COVID security equipment, etc. for the building, other COVID precautions e.g. PPI supplies and allowed regular groups to have five weeks free use of their accommodation to encourage their return.
- October 2020: Willan 1989 Charitable Trust (via Community Foundation): £7,850 towards emergency replacement of 13 crumbling first floor lintels, completed October 2020.
- October 2020: Sir James Knott Trust: £7,850 towards scaffolding and extensive re-pointing, completed October 2020.
- April 2021: (via Community Foundation) June King Fund: £3,480 (paid on 15 April 2021) towards replacement of non-slip flooring on main staircase, entrance lobby and two upstairs toilets, completed May 2021 – cost: £2800.00. Balance to be used to lay carpet tiles in the Community Room.

Summary of May 2020 to April 2021

Despite the gloomy prospect of limited income at the beginning of the year, small business financial grants from STMBC (via UK Government) and various third sector grants have enabled us to pay all necessary bills, maintain and upgrade the building, provide COVID secure premises for groups during erratic times of restricted opening and anticipate successful return to 'normality' as the constraints of the pandemic diminish, hopefully to nil.

Declaration

The Trustees declare that they have approved the Trustees report above.

Signed

Carol L. Shield

Full Name..... Carol Linette Shield

Position..... Secretary of Trustees, Acting Treasurer

Date..... 30/04/2021

INDEPENDENT EXAMINER'S REPORT

Report to the trustees of

The Barnes Institute

On accounts for the year ended

30 April 2021

Charity no 1161508

Respective responsibilities of trustees and examiner

The trustees of the organisation are responsible for the preparation of accounts; they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an Independent Examination is needed.

It is my responsibility to

- examine the accounts (under section 145 of the 2011 Act),
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act), and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
 - proper accounting records are kept (in accordance with section 130 of the Act); and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 14 February 2022

Name: Mark Thompson MAAT
Address: 42 Lesbury Road
Newcastle
NE6 5LB

**The Barnes Institute
Statement Of Financial Activities
For the year ended 30 April 2021**

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Incoming Resources	Notes				
Donations	2.1	468		468	4154
Charitable Activities	2.2	46552	15030	61582	43352
Other Trading Activities	2.3	529		529	2359
Investment Income				0	0
Other Income	2.4			0	689
Total Incoming Resources		47549	15030	62579	50554
Resources Expended					
Charitable Activities	3	38677	11330	50007	48348
Other Resources Expended		614		614	1232
Total Resources Expended		39291	11330	50621	49580
Net income (expenditure) for the year		8258	3700	11958	974
Net Movement Between Funds		3700	-3700	0	0
Total Funds as at 1 May 2020		831052	0	831052	829178
Total Funds as at 30 April 2021		843010	0	843010	830152

The Barnes Institute

Balance Sheet as at 30 April 2021

	Notes	2021		2020	
		£	£	£	£
Fixed Assets					
Land & Buildings		800000		800000	
Currents Assets					
Debtors					
Cash at bank and in hand		43010		31052	
Current Liabilities					
Net Current Assets					
			43010		31052
Net Assets					
			843010		831052
Funds					
	5				
Restricted Funds			0		0
General Funds			843010		831052
Designated Funds					
			<u>843010</u>		<u>831052</u>

Approved by the Committee on 15th February 2022

and signed on their behalf:

Carol L. Shield

Carol L. Shield, Secretary, Acting Treasurer

Fiona Currey

Fiona Currey, Trustee

The Barnes Institute

Notes to the financial statements for the year ended 30 April 2021

1 Accounting Policies

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with 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 2015) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

The Barnes Institute meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Grant receivable and local authority fees

Grants received are accounted for on a receivable basis and credited to income. Any grants restricted to future accounting periods are deferred and recognised in those accounting periods.

1.3 Donations & Other Income

All income is accounted for when it is received.

1.4 Funds

Restricted funds comprise funds subject to specific restrictions imposed by donors and funders. The purpose and uses of the restricted reserves are set out in note 12 to the accounts. Unrestricted funds comprise funds which can be used in accordance with the charitable objectives at the discretion of the Management Committee.

1.5 Expenditure

All is included on the accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

1.6 Fixed Assets

The land and buildings are held by the Charity for charitable purposes, and will be revalued as needed.

2 Incoming Resources

2.1 Donations **468**

2.2 Charitable Activities:

Grants Restricted

Community Foundation: June King Award (2020/21)	3700
Community Foundation: June King Award	3480
Community Foundation (Willan 1989 Charitable Trust)	7850

Grants Unrestricted:

COVID-19 Response Gov.UK (Community TNL Grant)	10000
Sir James Knott Trust	7850
South Tyneside Council (Small Business Grant)	20685

Other Income:

Shop Rent	3000
Gym	800
Room Rental	4217

Total Charitable Activities **61582**

2.3 Other Trading Activities

General Fundraising	529
Total Other Trading Activities	529

2.4 Other Income

Total Incoming Resources	62579
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3 Charitable Activities

Cleaning	2020
Utilities	3175
Repairs and Maintenance	1061
Telecoms	538
Licenses	923
Insurance	1907
Rates	
Refurbishment	39356
Professional Services	300
Covid 19 Costs	727
Total Charitable Activities	50007

Other Resources Expended	614
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Total Expenditure	50621
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4 Employees & Trustees

There were no employees during the year
No expenses were paid to trustees in the year.

5 Fund Year End Balances

Restricted Funds	Balance May-20	Income	Expend	Transfer	Balance Apr-21
Willan 1989 Charitable Trust		7850	7850		0
Community Foundation June King Fund		7180	3480	-3700	0
Total	0	15030	11330	-3700	0

Note: £3,700 June King Fund expenditure was accounted for in the previous financial year.