Barnes Common Limited

England & Wales · Charity number 1153079

Details

Other names	BARNES COMMON MANAGEMENT COMPANY, FRIENDS OF BARNES COMMON
Status	Registered
Legal form	Charitable company
Company number	08348124
Registered	2013-07-25
Register	View on the Charity Commission register

Contact

Address	Barnes Common Ltd Vine Road Pavilion Vine Road Recreation Ground Vine Road London SW13 0NE
Phone	07780662930
Email	enquiries@barnescommon.org.uk
Website	www.barnescommon.org.uk

Activities

Objects: The charity?s objects (?Objects?) are specifically restricted to the following, in each case for the public benefit: 1.1 To promote the conservation, protection and improvement of the physical and natural environment and specifically but without prejudice to the generality of this object, the metropolitan open land open spaces and other sites in Barnes, South West London and surrounding areas. 1.2 To advance the education of the public in the study of ecology and wild life generally and the conservation, protection and improvement of the physical and natural environment, including the study of heathlands and acid grasslands.

Activities: To promote the conservation, protection and enhancement of the physical and natural environment of metropolitan open spaces and public sites in Barnes and surrounding areas including the LNR's of Barnes Common and Leg O'Mutton reservoir and the recreation ground at Vine Road.To promote community engagement along with education for all in the study of the environment, ecology and conservation.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN BARNES AND SURROUNDING AREAS
- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£566,349	£456,770	£288,712	9
2024-03-31	£428,758	£368,069	-	-
2023-03-31	£313,687	£300,568	-	-
2022-03-31	£262,030	£218,021	-	-
2021-03-31	£127,578	£146,809	-	-

Trustees

Name	Role	Appointed
Adrian Podmore		2017-03-28
Crispin Martin O'Brien		2022-05-24
Dr Maria Alicia Josephine Guzkowska		2020-09-30
Ian Christopher Tottman		2021-10-21
MICHAEL EDMUND HILDESLEY		2013-06-17
Sarah Anne Wilson		2026-01-21
christopher owen Thomas		2013-06-17

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Barnes Common Limited

England & Wales - Charity number 1153079

Accounts

Registered number: 08348124
Charity number: 1153079

BARNES COMMON LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BARNES COMMON LIMITED

(A company limited by guarantee)

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BARNES COMMON LIMITED

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	M E Hildesley, (Chair) M A J Guzkowska, (Vice - Chair) A Podmore, (Treasurer) CO Thomas IC Tottman CM O'Brien C Triggs-Hodge (appointed 31 May 2024, resigned 26 March 2025)
Company registered number	08348124
Charity registered number	1153079
Registered office	2nd Floor Medway Bridge House 1 - 8 Fairmeadow Maidstone Kent ME14 1JP
Accountants	Crowe U.K. LLP Chartered Accountants 2nd Floor Medway Bridge House 1 - 8 Fairmeadow Maidstone Kent ME14 1JP
Bankers	Barclays Bank PLC 75 Kings Street Hammersmith London W69HY HSBC Bank PLC 172 Upper Richmond Road Putney London SW15 2SH

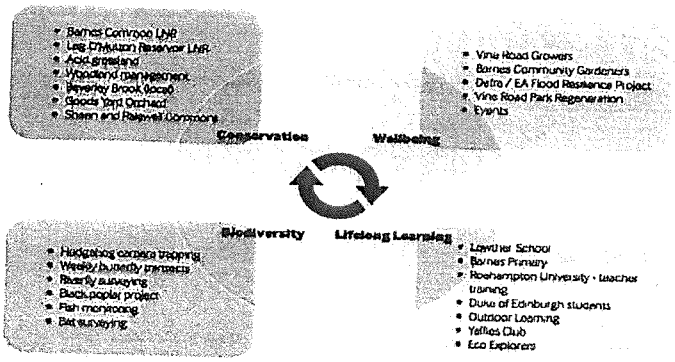
BARNES COMMON LIMITED

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OVERVIEW

Barnes Common

Established 1992
Trustees - 6
Staff - 6 full time, 4 part time, 2 part time on contracts
Members - 1,570 (Keystone 78)
Volunteers - 7,085 hours
Surplus - £109k
Total Funds - £288k (£237k unrestricted £51k restricted)
Website: barnescommon.org.uk



BARNES COMMON LIMITED

(A company limited by guarantee)

CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

The Chair presents his statement for the year.

Welcome to our twelfth annual report, which shows our charity continuing to develop its involvement in an increasing range of important activities, made possible not only by our dedicated staff and Board of Trustees, but also by the remarkable engagement of our community in their support and volunteer work.

As an organisation we look to embody the dictum "Think globally-Act locally". We hope you will see from this report how we are at the cutting edge of so many issues including climate change, resilience, the environment, ecosystems, biodiversity, wellbeing, healthier rivers, lifelong outdoor learning as well as social value.

We are delighted that this year has brought recognition of some of our activities while it has been hugely fulfilling to collaborate with so many award-winning and recognized experts in their fields such as Je Ahn and Tom Massey and their teams on the Vine Road Project, Jonty Denton on invertebrates, Mark Spencer on fungi, as well as leading research institutes such as the Wellcome Sanger Bio-Scan project, Imperial College (water quality) and ZSL (hedgehogs and badgers).

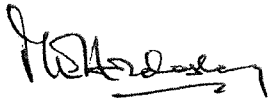
For more than ten years now, meeting and delivering the policies of the site owners has made us a rare example of successful 3rd-sector service provision. Nevertheless, in the last five years there has been a significant shift in our workload. Monitoring and evaluation is now key in demonstrating the value of the work we undertake - transect recording, invertebrate trapping, riverfly surveys, audiomoths for bat recording, camera traps for hedgehogs along with detailed water quality tests for our ponds and rivers are just some of the varied range of surveying activities we now carry out.

Establishing monitoring and evaluation programmes require a commitment over a long period: rarely are results instantaneous - but we do know, for instance, that the population of saproxylic invertebrates at Barnes Common and other local sites is of national significance while we have also observed more fish in the brook by the Common since the in-stream and bank-side works there.

As I write this, we are facing increasing and sizeable challenges - funding for the environment is meant to be changing for the better, but there are significant uncertainties which make long term planning considerably harder but still require an agile approach which stays true to our principles. We believe we offer incredible value, especially when all the work of our volunteers is factored in, but staffing costs including gaining and maintaining the necessary skills along with overheads and compliance costs inevitably creep up.

We will continue to be actively engaged in our core nature conservation work, but will also be delivering five significant projects for the Community BlueScapes programme and be guiding the Vine Road Project through formal Planning consent. We will undoubtedly be pursuing funding support in many and varied ways.

Each year I try to find words to express our gratitude to everyone who makes this all possible - our simply amazing volunteers, our increasing number of friends and supporters, especially our Keystone Members and our many partners and collaborators - far too many to list here, but recognised within this report. All I can say is that as you read this report, I hope that you take as much satisfaction from this further year of success and progress as I do.



Mike Hildesley, Chair
Date: 6/11/2025

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are pleased to present this twelfth report for the year ended 31 March 2025 for the Company, whose object is to provide third-sector management for open spaces in Barnes and its surroundings. Sites include Barnes Common (Local Nature Reserve LNR), Leg o' Mutton Reservoir LoM (LNR), Sheen and Palewell Commons along with the Vine Road Recreation Ground.

In terms of biodiversity, we are at the forefront of a number of nature conservation monitoring schemes, particularly for terrestrial and aquatic invertebrates and continue to address the implications of Climate Change for biodiversity.

The Company continues to demonstrate its Social Value credentials, particularly through the Growing project at Vine Road and the Barnes Community Gardeners, bringing real opportunities to increase wellbeing within the community. Our educational activities are also increasing as we increase our reach to various schools and educational organisations.

The Company plays a significant role as a partner with LBRuT and *WWT* in delivering the Community BlueScapes project which is one of 25 national projects funded by Detra, aimed at innovative approaches to surface water flood resilience based on community engagement and nature based solutions.

The Trustees confirm that the Annual report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Barnes Common Limited (formerly Friends of Barnes Common until April 2022) is a charitable company limited by guarantee, incorporated on 4 January 2013 and registered as a charity on 25 July 2013. The Company's registration number is 08348124. The Company's registered charity number is 1153079. The Company's registered office is 2nd Floor, Medway Bridge House, 1 - 8 Fairmeadow, Maidstone, Kent, ME14 1JP.

The Company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members (who for this purpose are the trustees) are required to contribute an amount not exceeding £10.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Directors: The Directors of the Company are also trustees for the purposes of charity law and there is a requirement for a minimum of three and maximum of nine directors. Directors may serve a maximum term of three years after which they may offer themselves for re-election for a further three year term. Directors who have served three consecutive terms may exceptionally be reappointed on an annual basis. The Directors are familiar with the practical work of the Charity and its objectives and plans. They meet regularly to review strategy and monitor progress. Newly appointed directors are provided induction and undertake relevant training which will continue to be provided as and when required for existing or newly appointed trustees.

During the year, the Charity accepted the resignation of Carry Triggs-Hodge.

As our activities increase in range and complexity, Barnes Common is always keen to hear from anyone who may be interested in becoming a trustee.

Members: For the purposes of Company law the Members are the directors/ trustees.

For the purposes of voting rights, from 1 April 2020 all individuals or organisations registered as 'Friends' are also taken to be members of Barnes Common Limited who are entitled to vote. The Boards' policy on membership is to accept all 'Friends' as members but to reserve the right to withdraw membership if, in the Board's absolute discretion, such a member is considered to have brought or be likely to bring Barnes Common Limited or any of its constituents or activities into disrepute.

ACCOUNTANTS

During the year, Crowe U.K. LLP expressed their willingness to remain as the Company's independent examiner.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees manage the Company's overall provision of services, with the current assistance of ten staff, of which six are full time. There are also two, part time team members on fixed term contracts.

Trustees
Mike Hildesley continues as Chair.
Myszka Guzkowska continues as Vice-Chair.
Adrian Podmore continues as Treasurer.

Staff
Will Dartnell continues as Nature Conservation Manager.
Will Scott-Mends continues as Nature Conservation Officer.
Jackie Marie is now the Business Operations Manager.
Paddy Hayes has been promoted to Education & Lifelong Learning Manager.
Bori Kiss continues as Communications Officer.
Francesca Jarrett continues as a Nature Conservation Assistant.
Shomari Rosalska joined as the Community BlueScapes Monitoring and Delivery Officer on 08/04/24.
Alex Baker joined as the Community BlueScapes Learning and Community Engagement Officer on 05/08/24.
Samara Doyle joined as a Nature Conservation Assistant on 21/10/24.
Nicky Buley joined the staff as Community Growing Project Co-ordinator 1/4/2025

Contracts
Frankie Doorgachurn is contracted as Administration Officer to the Community BlueScapes project and also as Volunteer Co-ordinator for Barnes Common.
Susie Pugh continues as Project Co-ordinator for the Barnes Community Gardeners.

RELATED PARTY RELATIONSHIPS

The Company works closely with the London Borough of Richmond upon Thames, based upon the Master Plan for Barnes Common initially presented to and agreed with LBRuT in 2013 and updated accordingly in April 2024.

Under the Metropolitan Commons Acts, LBRuT is the legal manager of Barnes Common (ownership of Barnes Common rests with the Dean and Chapter of St Paul's acting through the Church Commissioners). LBRuT is also the owner of the Vine Road Recreation Ground, Leg o' Mutton Nature Reserve and Palewell Common while Sheen Common is leased to LBRuT by the National Trust.

RISK MANAGEMENT

The Trustees assess the major risks to which the charity is exposed via its Risk Register which is reviewed and updated accordingly at the quarterly board meetings. Risk is mitigated through a combination of insurance cover, appropriate internal procedures and by limiting activities to those for which adequate assurance of funding has been obtained. Financial controls are in place through the use of monthly management account reporting with all bank accounts accessible by two trustees.

The Company has adopted an extensive range of policies including Safeguarding for Children and Vulnerable Adults, along with Codes of Conduct, Health and Safety, Equal Opportunity and Data & Privacy policies which may all be viewed on Barnes Common's website.

The Company is reliant on volunteers for many of its activities and considerable staff time is dedicated to their management and training.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objects are restricted to the following; in each case for the public benefit:

1. To promote the conservation, protection and improvement of the physical and natural environment and specifically but without prejudice to the generality of this object, the metropolitan open land open spaces and other sites in Barnes, South West London and surrounding areas.

2. To advance the education of the public in the study of ecology and wildlife generally, along with the conservation, protection and improvement of the physical and natural environment and without prejudice to the generality of this object to advance the study of heath lands and acid grasslands.

The Board continues to follow its Vision, Mission, Core values and Objectives:

Our Vision:
Nature Conservation, Biodiversity, Wellbeing, Lifelong Learning ... For all the Community.

Our Mission:
Through custodianship of our local open spaces we aspire to:
- Inspire the community to be engaged
- Encourage participation and 'ownership'
- Build resilience and leadership
- To respect the environment for present and future generations

Our Core Values:
In all that we do, we strive to be:
- Environmental
- Sustainable
- Collaborative and inclusive
- Innovative
- Offer learning

Our Strategic Objectives are:

1. To conserve key habitats and species
2. To inspire engagement, participation, co-creation and 'ownership' by the whole community
3. To encourage Leisure and Wellbeing
4. To offer Life-Long Learning, Education and Training for all
5. To maintain and develop an effective organisation
6. To communicate effectively with our stakeholders

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR THE PUBLIC BENEFIT

The Trustees are aware of their duty under S.17(5) of the Charities Act 2011 and have referred to the guidance on public benefit when considering the Company's objectives and when planning its vision, mission, core values and strategy. As all sites managed are open access sites, the Company's activities that are directly for the public benefit, include the provision of clean, safe and accessible amenities, consulting with LBRuT and other stakeholders on issues such as pathways, parking, public control (bye-laws and related orders), sports uses, rough sleepers and planning issues. Indirectly, the public benefit is served through the provision of nature conservation management, habitat creation and restoration as well as the preservation of site character. Making Vine Road Recreation Ground fit-for-purpose for future generations and improving resilience to floods and climate change for the community within the Beverley Brook catchment in Richmond borough are also for the public benefit.

Activities are assessed according to the four themes within our vision and also cover developments after March 2025 to provide as current a review as possible.

Nature Conservation

Will Dartnell continues to lead his team in managing multiple Sites of Importance for Nature Conservation (SINCs) across the borough, working across a diverse range of habitats including wetlands, rivers, grasslands and woodlands.
Much of our autumn and winter work is focused on tree management, particularly specialist care for veteran and future veteran trees such as haloing but glade creation, removal of invasive species and coppicing all feature too. Considerable effort has been made at Sheen Common, improving light levels around the ponds and wetland areas and removing areas of laurel and bamboo.

Management of our Lowland Acid Grassland habitat is always ongoing through scrub control and soil scrapes.

This winter, we also undertook targeted river restoration work on the Beverley Brook in Barnes, breaking out a remnant section of concrete bank and installing berms and deflectors to enhance flow diversity and help reduce silt accumulation. Encouragingly, some of the underlying gravels, which are vital for insects and spawning fish, are already starting to become exposed while berms created the previous year as part of the restoration works at Palewell Common are now being colonised by new vegetation. A mink trap has also been installed although none have been caught so far, which is encouraging for any potential water vole re-introductions.

We were fortunate to receive a grant from the Rewild London Fund for a Saproxylic Invertebrate Project enabling us to expand our survey work, enhance habitat conditions and design and put up beetle boxes which we believe are the first to be installed in London. Overall, we have been able to demonstrate some of our sites are of national importance for these insect species that need dead wood for their lifecycles.

We are continuing to promote the Hedgehog Super Highway project and are still offering a hole drilling service for those who would like to encourage these animals into their gardens.

Volunteers continue to make a huge contribution and with a total of 1,939 hours, they really do enable us to achieve so much for nature conservation.

Biodiversity

We continue to support the Richmond Biodiversity Group's habitat and species Action Plans and are involved in contributing to the majority of the actions currently underway.

Monitoring and evaluation is now a major component of our work where over 1,000 volunteer hours were dedicated last year with participation still continuing to grow. Volunteers conduct butterfly and dragonfly transects as well as numerous invertebrate and bird surveys while a huge amount of data regarding the local bat populations is being recorded by our audiomoths. A new butterfly transect began for Palewell Common from April 2025.

The data collected from our survey work not only deepens our understanding of local biodiversity but crucially, helps us to determine how we manage our habitats. Additionally, it also feeds into nationally important Citizen Science projects such as Smart Rivers, Riverfly, the UK Butterfly Monitoring Scheme and Bioscan. Many of these initiatives are at the cutting edge of ecological monitoring, not least Bioscan which is an ambitious five-year project to study the genetic diversity of one million flying insects, analysed using DNA barcoding technology. To our knowledge, we are the only group in London delivering both the Smart Rivers and Bioscan programmes, underscoring our leadership in urban biodiversity monitoring.

After five years of dedicated work, the Richmond Borough Black Poplar Project has now concluded, where Barnes Common has been at the forefront of successfully propagating several hundred trees from cuttings, taken from nearly 50 genetically unique Black Poplars (Populus nigra subsp. Betulifolia) identified across the borough. As well conserving and restoring this rare, native species within the borough, with several trees now planted on Barnes Common and at Leg o'Mutton, many others have also been planted at sites dedicated to nature conservation across the UK, helping to safeguard the genetic diversity of this nationally important tree.

Wellbeing

With the ever increasing recognition of the benefits to our mental and physical wellbeing from spending time connecting with nature and working within the natural world, we continue to engage both the local community in Barnes and those further afield in the borough. This is evidenced by our ever increasing membership which has been steadily built up by our Business and Operations Manager, Jackie Marie and her team, with currently over 1,700 Friends.

We have been able to extend our reach through a comprehensive programme of walks, talks, community events, learning sessions and workshops where we provided over 115 separate activities during the year. These included tree, fungi, bat and history walks, talks on earthworms and re-bugging the planet and courses on orchard pruning and nature photography. With over 1,000 people attending our 2024/25 programme, it has been very pleasing to see so many people engaging AND returning.

Certainly, our Autumn Fayre saw attendance doubling from the previous year, offering a range of opportunities for people of all ages and abilities to engage with the outdoors. The winter Wassail attracted a new, younger group this year, who were looking for ways to leave behind the day-to-day stresses of work and connect with old traditions that brought them closer to the natural environment. The event was supported by a folk choir, Morris dancers and a ukulele group who all added to the charm of the day, despite the rainy weather.

Barnes Common's Community Growing Project is discussed later but is pivotal in our aim of promoting wellbeing and Social Value, where regular drop-in sessions and monthly workshops continue to bring people and various organisations together to learn about food growing and share their skills while enhancing community cohesion.

Now in their third year, our Dementia Friendly walks on the Common have grown to include a group of local people with dementia and their carers, introduced to us through a partnership with the Alzheimer's Society.

In terms of volunteering, we have a base of over 120 and regularly receive positive feedback that they feel engaged, stimulated and that they are helping to make valuable contributions.

Education & Lifelong Learning

Our charity continues to provide its program of Lifelong Outdoor Learning which focuses on the natural sciences and establishing connections with nature in any environment and location - whether that is at home, in gardens and playgrounds, or in classrooms and offices.

Paddy Hayes, our Education & Lifelong Learning Manager has continued to strengthen existing links with Lowther Primary School, St Mary Magdalen's Primary School, Richmond Park Academy and Roehampton University, as well as developing new relationships with St Osmund's School and Harrodian.

Over the past twelve months, we have worked with seven local primary schools, four secondary schools (covering KS1 to KS5) and one university, hosting 41 primary classes and seven secondary and university activities involving 1,211 students and 195 adults altogether.

Activities have been conducted across Barnes Common, at Leg O'Mutton Reservoir and at the Community Growing Project in Vine Road where topics have covered biodiversity, rivers and flood resilience and storytelling. Outreach activities have also been facilitated in schools themselves to enable us to reach more young people and promote our vision of Lifelong Outdoor Learning.

The ever-popular Yaffles club continues to attract younger children and their parents while in the summer of 2024, we hosted our second Eco-Explorers Summer Camp for 10-14 year olds. The camp was once again, well received with new activities such as a bat walk to add extra interest.

Whilst engaging younger learning is a crucial part of our work, our Lifelong Outdoor Learning offering also promotes activities for adults, including our continuing series of Dementia Friendly Nature Walks and popular winter and spring Tree Walks on the Common.

We continue to be mindful of the pending Natural History G.C.S.E due to start in autumn 2026 which could present an exciting opportunity for Barnes Common to provide its services in collaboration with local schools.

Congratulations to our Duke of Edinburgh volunteers where 4 students completed their silver and 21 their bronze volunteering awards. With a further 25 students currently undertaking the awards, their combined contributions came to a grand total of 1,200 volunteering hours, with students coming from 15 schools in and around the Barnes area. We are particularly grateful to our adult volunteers, Adam and Anna, who have supervised them throughout the year. The range of activities included community gardening, preparing compost, planting and harvesting fresh vegetables for local food banks, building planters and raised beds, cutting back vegetation on the Common and building dead hedges. Overall, our students' commitment has been impressive and their work has benefitted a significant cross section of the Barnes Community, including residents of all ages from small children through to more senior adults.

Other Activities

Barnes Conservation (Subsidiary)

Previously Barnes Conservation & Treeworks, Barnes Conservation continues as a subsidiary. As expected, it did not generate any income for the year, but given its ability to operate outside the Company's charitable objectives with any surpluses being used for the charity's benefit, the trustees continue to regularly review its viability as an ongoing entity.

Vine Road Project
We have continued to provide leadership for the Master Plan for the Vine Road Recreation Ground through the Pre-Application phases, working closely with LBRuT as the site owners. This has not only required detailed assessment of the existing and proposed uses, but also the case for Very Special Circumstances whereby the benefits are seen to outweigh the harm to metropolitan open land (Green Belt within Cities).

The team of advisers is led by the architects, Studio Weave with Tom Massey Studio providing the more detailed landscape design following LDA's preliminary advice. These are supported by a Planning Adviser and various experts providing the numerous reports needed in support of the planning application.

The essence of the Master Plan, so strongly supported by the community in 2021, remains with plans for a multi-purpose social hub building , workshop, community cafe, information and outdoor learning centre as well as supporting offices set in a re-landscaped park with refreshed (and re-located) playground facilities, water play, adventure playground, skate park and community growing area . The re-landscaping, with a strong focus on resilience to climate change, will retain open areas for casual sports (including local school sports), people and dog exercise, as well as increased planting for shade. It will also create a new wetland area, linked to the Beverley Brook, which will offer increased biodiversity and wellbeing. Additionally, with climate change and more frequent, severe storms anticipated, this scheme will build in capacity to hold surface water and help with river flooding. This part of the project has the support of and funding from the Community BlueScapes programme alongside financial support from Richmond Council's Climate Change Steering Group.

The Social Hub is also being designed so it can serve as a Climate Refuge against extremes of heat and cold, as well as a centre for emergency accommodation when needed. We believe this will be the first such purpose designed refuge in the UK. It will set a precedent for integration within recreational facilities which can thus help serve whole families by combining the benefits of both outdoor and indoor spaces with opportunities for water play, misting, shade and zero carbon, air conditioned space (using solar power and heat pumps). Climate Refuges are now seen as a high priority in countries such as Spain and France while there is increasing evidence that the UK needs to plan ahead if it is to be ready for what is likely to develop within the next decade or two.

The aim is to submit for Full Planning by year-end 2025, with further community consultation held in August 2025. We have also appointed a fundraising adviser to develop the fund-raising strategy in parallel. It is hoped that Planning Consent might be available by mid-2026 with some work starting later that year, although the Social Hub construction timing may be subject to funding.

Community BlueScapes - Flood Resilience Project
We continue our involvement as a partner in Community BlueScapes, the innovative flood resilience project for the Beverley Brook catchment in Richmond. This is a project partnership between London Borough of Richmond upon Thames, Barnes Common Limited and WWT (formerly the Wildfowl & Wetlands Trust). Community BlueScapes is funded by the Department for Environment Food and Rural Affairs as part of the £200 million Flood and Coastal Innovation Programmes which will run to March 2027 and we are delighted to be so closely engaged with it.

The key aims of Community BlueScapes are to improve the resilience of the catchment to surface water flooding by identifying ways to raise awareness and engage the community, using, as far as possible, nature based solutions and natural flood management to deliver sustainable drainage. Although interventions are assessed for direct cost benefits, we are permitted to take into account the benefits to nature and biodiversity as well as to wellbeing alongside the benefits to flood resilience. The project is thus also helping to deliver programmes aimed at making the brook a healthier river over time.

As a local community partner, we have identified a number of issues that need to be addressed, from regular road flooding to the challenges of climate change, particularly with more frequent severe storms and 'tide lock' when high tides prevent surface water flowing into the Thames. We recognise that actual flooding may be highly localised and not necessarily show up in conventional flood modelling. This can be due to such mundane issues as blocked gullies and/or pipes but also to high ground water levels, silt within the brook and limited capacity in drainage systems. These would all benefit from enhanced sustainable drainage and naturalised and attenuated flows to deal with the more exceptional circumstances.

Evidence is mounting that severe storms above 2cm / hour are not only more likely to occur but can cause problems with system capacity, as can rainfall of 1cm / hour sustained over four hours, especially if these coincide with High Tide. Warnings of 7 to 10cm of rain in south-east England were issued in July - fortunately only 4.1cm fell. Had it been over 7cm, the consequences would have been similar to 2021's extensive flooding, which was declared a 1% annual (or once in a hundred year event). Projections are that the risk will increase three-fold in the next two decades, but as with any risk, events can happen at any time. Tide levels are also projected to increase due to rising sea levels from warming/ice melt, storm surges and flood water in the river.

Community BlueScapes are advancing Plans for more projects to increase flood capacity (in effect reversing some of the loss of flood plain to building), with particular focus on the few locations in Barnes which are both unbuilt and lie below 4.0m AOD, since above this level there are an increasing number of properties at increasing risk of flooding. Community BlueScapes are also looking at ways to slow the flow - encouraging de-paving (such as making front gardens used for parking more permeable), encouraging more rainwater capture (water butts, rain gardens and ponds) and looking at how this can be done at community, street, estate and individual property levels. Three tranches of funding have been run to date, to enable individuals and organisations to put forward their own ideas and if appropriate, receive funding support. Community BlueScapes has also undertaken a demonstrator project at Kitson Road introducing permeable paving and road surfacing along with using the innovative Hydrorock to absorb rainwater and release it slowly - in turn slowing the flow and aiding moisture levels in the ground to alleviate drought. This project has been nominated for an award.

We are also involved in the project's community engagement, which includes trialling co-production methods to provide solutions to flooding and climate change with residents in Castelnau and the Alton estate in Roehampton. We are also working with social scientists to embed best practices as well as using existing communication channels to raise awareness, such as working with the Barnes Ponder 2 place-making community initiative.
We are developing a significant educational contribution, both formally within local primary schools and as lifelong learning, which links closely with the planned community engagement.

For monitoring and evaluation, Community BlueScapes has developed social, biophysical, sediment and water quality programmes to capture the impacts of this project's work. Some of these monitoring packages will be delivered with the help of citizen scientists which, in combination with building a suite of data on the area, contributes to the legacy of this programme. Barnes Common is leading the water quality citizen science and collecting some of the data sets such as audiomoth readings.

In order to deliver this project, each of the partners has built up its resources such that the Company now has three dedicated staff members, who are in turn, supported by Barnes Common's trustees and other staff, all working closely with colleagues in both LBRuT and WWT.

As the accounts show, this project is currently a major contributor to both our income and expenditure. The Board is investigating the strategic implications of not only optimising the outputs within the existing project, but looking to the legacy from it in future years, both directly and in the context of our engagement with the Beverley Brook Partnership, Climate Change, Biodiversity and Wellbeing. While this will be dependent on future funding, we also recognise that it would be a great shame to miss the opportunity to build on so much valuable work, the full potential of which will only just start to be realised by March 2027.

Community Growing Project - Vine Road

For 2024-25, the Community Growing Project has been supported by a second, one-year grant from Richmond Foundation. Barnes Common is most grateful to the Foundation which has now funded a further third grant, securing the Project Co-ordinator position until March 2028.

One of the highlights of the year was the installation of a second polytunnel which has enabled the creation of a wheelchair accessible bed along with two adjustable sit-stand desks which should broaden access to the project.

Although after this report's financial year, a further major highlight was being nominated for LBRuT's Community Heroes 2025 awards. Within a strong field of very deserving projects, we were delighted that Nicky Buley and her team who manage the Growing Project won the 'Community Project of the Year' award.

Overall, it was a productive year with 36 food boxes supplied to the foodbank at Castlenau which supports around ten families. Each delivery can contain up to 19 different types of vegetable or salad while produce is also given out on a weekly basis to volunteers and various groups who attend the Project.

Altogether, the project engaged with 266 people, including two, six week long 'Introduction to Growing' courses in partnership with Age UK. We also hosted monthly sessions for the Richmond Borough Mind 'positive living group' and LGBTQ+ growing group in collaboration with other organisations supporting LGBTQ+ people, such as Antidote. The Project continues to build new relationships with other organisations including Tram House School, a sixth form for students with severe autism where two of their students attend on a weekly basis. In March 25, we also began providing sessions for a supported living service in Hammersmith for people aged 18 - 25 with severe autism. Family growing sessions are attended by up to 20 children every school holiday, while our weekly after-school family sessions that began in January 2025 have also been very popular with up to 20 children attending. Classes are also run for the Montessori Nursery. The Good Gym have attended the project twice, Duke of Edinburgh students attend on a regular basis and a one-off session was run with the Powerstation Youth Centre with open sessions and workshops for volunteers continuing to run three times a week.

Thanks to a Richmond Climate Action Micro-Grant, the project held a series of summer talks from external speakers, covering topics from growing herbs to gardening for butterflies which due to their success, will now become an annual addition to the calendar. Funding was also received from the D'Oyley Carte Foundation to install a pollinator friendly lavender border to the raised beds area.

Barnes Community Gardeners (BCG)

The Barnes Community Gardeners (BCG), led by Crispin O'Brien and Susie Pugh continue to be hosted by Barnes Common with support from the Barnes Community Association and FiSH. BCG have extended their greening and gardening services in and around Barnes and Mortlake, particularly for some of the local housing estates run by social housing providers. For many of these sites where there were no previous gardening activities, BCG has provided residents with the opportunity to become volunteers and take up new skills. Crucially, volunteers have then been able to establish and take ownership of their own local communities as well as improving their areas in terms of greening and wildlife and enhancing their own wellbeing.

BCG make weekly visits to two local primary schools, Barnes and Lowther, providing demonstrations and getting children involved in getting their hands in the soil and growing vegetables. BCG visit Walsingham Lodge on a weekly basis and also maintain the planters and courtyard garden at The Barnes Green Centre (Age UK), the flower bed at the doctors' surgery at Essex House and work alongside corporate volunteers to help FiSH Neighbourhood Care clients in their gardens.

The Goods Yard Orchard

Some restoration works including reprofiling and landscaping have now been completed at the Goods Yard Orchard following the conclusion of the Network Rail 'Access for All' project. Further works will be required in due course, proceeding in accordance with the plan for the site which is based on Biodiversity Net Gain (BNG) principles.

ACHIEVEMENTS AND PERFORMANCE

We participated in the annual awards offered by London in Bloom in 2024, with Barnes Common winning Gold in both Common of the Year and Large Conservation Area categories while Leg o' Mutton was also awarded Gold in the Large Conservation Area. Vine Road Recreation Ground retains its Green Flag status.

As mentioned already and although after this reporting period, it is worthy of note that Nicky Buley and her volunteers at the Vine Road Community Growing Project won LBRuT's Community Heroes 2025 - 'Community Project of the Year' award.

We also offer our congratulations to the large number of individuals associated with Barnes Common who were recognized in Barnes Community Association's Local Heroes awards.

FINANCIAL REVIEW

Going concern

The Company is pleased to report an operating surplus of £109,579 for the year (£60,689 - 2023/24). While this may appear to be a significant increase on the previous year, it is a requirement of charities accounting that all revenues must be included as received, even if the restricted or unrestricted use of the funds means that the expenses intended to be funded will not arise until the following year. This can lead to spikes in reported surpluses and subsequent losses. With this in mind, it is the Directors' view that some £45,000 of income received in 2024/25 is committed for expenditure in 2025/26 and that a surplus figure of around £65,000 would in some respects be a more accurate reflection of performance during the year.

While treated as a stand-alone operation with its own distinct activities, The Barnes Community Gardeners (BCG) comprise part of these accounts and made a small loss of (£566) for 2024/25.

The Board continues to recognise the ongoing, challenging economic conditions and particularly the considerable financial strain that many local authorities are experiencing. Our costs are still rising, especially materials and repairs to equipment while the cost of living crisis and the new NI contributions and minimum wage regulations further add to financial pressures for organisations such as ours.

Since our partnership began with LBRuT in 2013/14, no written contract has ever been in place. However, as from September 2025, Barnes Common now has a one year written contract with LBRuT for the period April 2025 to March 2026, under the same terms as previously agreed verbally. Please see Future Plans for a further update regarding LBRuT.

Overall, the charity has positive reserves and no long term debt, hence the Board is confident that the charity will continue as a going concern.

Reserves policy

The Company seeks to maintain reserves which match any obligation, such as to employees and to ensure sustainability, making reasonable assumptions about ongoing arrangements with LBRuT. Policy is to maintain unrestricted reserves equating to three months normal expenditure.

At the balance sheet date, the unrestricted reserves stood at £237,370 (2024: £149,790) and the restricted reserves at £51,342 (2024: £29,343). While reserves have increased, the majority of any grants received are usually for targeted projects and therefore restricted.

Free reserves, equating to unrestricted reserves less the amount assigned to fixed assets, were £200,890 (2024: £115,895). Three monthly expenditure for the year was c£114,000 (2024: £90,000), which is sufficiently covered by the reserves.

Information on fundraising

LBRuT is the principal funding source for the budgeted annual running costs of the Company which received, via purchase orders, £90,000 per year to manage Barnes Common and £10,500 for Leg o' Mutton. Contracts are also in place for Sheen and Palewell Commons with funding of £39,000 per annum until the contract terminates in March 2026.

The 'Community BlueScapes' project comprising the LBRuT / WWT / Barnes Common partnership for the Defra EA Flood Resilience Project provided funding under a contract between the Company and LBRuT (as lead on the project). This covers core services on a full cost basis plus additional one-off payments for delivery work based on budgets agreed in advance and subject to the project's rules on tendering. During the year the combined income was £267,433.

The Company is providing restoration work for the Goods Yard Orchard following its use as a work site for Network Rail's 'Access for All' project. The scheme is based on the concepts of Biodiversity Net Gain for which the Company will receive £70k funding over a ten year period, weighted to the early years, under arrangements agreed between Barnes Common and LBRuT, supported by Network Rail. To date the Company has received £39k.

Barnes Common raises around 20% of its funding requirements by itself, mainly from membership, donations, grants and chargeable events. Our £50 subscription Keystone Membership scheme continues to provide funds having grown from 64 members in 2024 to 78 in 2025, while donations are generally sought from Friends, local organisations or other charities.

For many of our events such as the Wassail, Autumn Fayre, walks and talks along with some of our educational activities, a fee is now charged. This is primarily to cover costs, although the trustees have approved arrangements that no one should be excluded on grounds of affordability.

BCL may seek funding from crowd funding initiatives or from the public but will be bound by its Gifts and Donations policy which is on our website.

Material investments policy

The level of reserves held and the Company's appetite for financial risk means that we do not anticipate that the Company will have any funds for investment beyond cash balances or suitable term deposits for working capital purposes. These are held in appropriate bank accounts spread across institutions to reduce risk. Should these circumstances change, then a material investments policy will be adopted which is suitable in the changed circumstances.

Future plans

The charity regularly considers its financial position and has developed a strategy to review its current income and investigate potential, new sources of income.

Regarding our ongoing relationship with LBRuT, we are aware that LBRuT is in the process of preparing a term contract for Nature Conservation services which will be subject to their due procurement process. Accordingly, we believe the Company will be well placed to provide the services that we understand are likely to be specified. This would enable us to continue our 12 year relationship with the Council into the future as well as onto a more secure basis.

Recognising how important fundraising within our local community is, we are also in the process of finalising our Communications and Marketing policy which is key to extending our message to the wider public. Encouragingly, followers on our social media platforms are increasing with Instagram up by 15% and Facebook by 5% from May 24 to June 25.

We welcome legacy gifts and lifetime giving and will be promoting a campaign to encourage this further in order to protect our environment and community, particularly bearing in mind that prices of properties in proximity to the Common could benefit by as much as 2 10%. Additionally, under present rules, inheritance tax is reduced from 40% to 36% on a person's net estate after gifts to charity, where 10% or more of the 'net value' of an Estate is left to charity. We are also participating in early discussions with other charities in Barnes about the possibility of creating an umbrella fund (a place making charity) or joint marketing to encourage legacy or lifetime giving for the benefit of the community.

While the Community BlueScapes project ends in March 2027, the partners are investigating possibilities for subsequent collaboration and relevant grant opportunities, given the programme's local legacy potential. There is no doubting that flood risk is increasing both in frequency and severity. It is further noted that government wishes to see more community engagement with a preference for nature based solutions and natural flood management rather than engineered solutions. There is great demand nationally for healthier rivers. We also note the staggeringly large sums of money the water industry is seeking to invest in improved water quality, healthier rivers, better drainage, flood resilience and more secure supplies. The benefits for biodiversity are spoken of, with little understanding of the details that make the difference at a practical level. It is feasible that with the wide range of projects Barnes Common have undertaken and experience gained, we would be very well placed to play a significant role in wider catchment schemes such as for the whole of the Beverley Brook, or otherwise, with the same or different partners.

The Vine Road project has already been mentioned, but in the long term, a dynamic new park could become a destination site with an information/ lifelong outdoor learning centre along with a substantial cafe, all generating further sources of income from visitors, lifelong learning and social uses.

We are also exploring approaches to local companies with regards to establishing partnerships with them, particularly in terms of helping them to strengthen their ESG (Environmental, Social and Governance) credentials should they wish. We have recently established partnerships with two companies notably PIP Organic and Megan's Restaurants and are also looking to develop links with local estate agents.

While we are gaining insights by informally following the concepts of BNG (Biodiversity Net Gain) for the Goods Yard Orchard project, there is uncertainty at the present time as to the effectiveness of BNG for any of the sites we currently manage.

In a similar vein to the very beneficial relationship we enjoyed for three years with St Paul's School, we are currently looking to establish equivalent links with other schools.

While we are always happy to support the Duke of Edinburgh schemes, these do give rise to an appreciable staff cost, hence from autumn 2025, we will be looking to charge £50 for each student that enrols with us. However, as for all our activities, we are ever mindful that no-one should be excluded on the grounds of affordability, hence we will be encouraging students from as wide a range of schools as possible. We are still hopeful for the introduction of the Natural History G.C.S.E in September 2026 and having now laid the foundations for working relationships with a number of local schools, we will be in a strong position to take advantage of any opportunities that may arise.

Our Thanks

We are, as always, extremely grateful for the £20,257 (2024: £10,500) of personal donations that we received during the year and to all of those who continue to pay what once used to be membership fees as donations.

Thanks as well, to those who have contributed £100 or more for our general funding including Gabrielle Acosta, Rosie & Oliver Ticciati, Bernard Leuvennink, Ian Tottman, Rodney Milne- Day, John Ainger, Stephanie & Roderick White, Karen Goldie-Morrison, Jeremy Frearson, Susannah & Adrian Webster, Nicola Snee, Di Mayze, Alex Muller and others who wish to remain anonymous. Although not in report's period, we were also delighted that so many of you were able to generously support our recent Big Give campaign.

We would also like to thank St Paul's School, the Barn Elms Allotment Society, the Barnes Horticultural Allotment Society along with FiSH (BCG) and Age UK (BCG) who also made generous contributions.

We could not have undertaken all of our projects without essential financial support from the Greater London Authority, Richmond Foundation, the Barnes Fund, D'Oyly Carte, Kew Village Market Club, the Barnes Community Association and the London Bat Group. We are most grateful for all of their support.

As ever, thanks are due to all our 1,570 Friends (2024: 1,396 - currently over 1,700) with a special word of thanks to those who have become our Keystone Members.

Thanks too to all our volunteers. As for many organisations, Barnes Common simply could not function or achieve as much as it does without you. Barnes Common registered 7,085 hours of volunteering for 2024/25 which based on LBRuT's volunteering rate of £15.26 per hour, assumes a financial input equivalent to over £108,000. This is probably even higher if one considers that much of our monitoring and evaluation volunteering work concerns rigorous scientific analysis and recording but overall, this figure does demonstrate the level of financial input required.

Finally, we would like to thank our colleagues at LBRuT in Parks, Culture, Procurement, Flood Resilience and in the Climate Change Steering Group along with the Barnes Community Association for all their continuing support and of course, our own very dedicated staff whose achievements have so demonstrably increased year on year.

Compliance with the Charity Governance Code

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

Approved by order of the members of the board of Trustees and signed on their behalf by:

M E Hildesley

Date: 6/11/2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2025

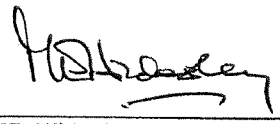
The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on and signed on its behalf by:



ME Hildesley

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Barnes Common Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Signed: Matthew Howard Dated: 20 November 2025

Matthew Howard FCA

Crowe U.K. LLP
Chartered Accountants
2nd Floor
Medway Bridge House
1 - 8 Fairmeadow
Maidstone
Kent
ME14 1JP

BARNES COMMON LIMITED

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	3	94,868	34,358	129,226	*49,627*
Charitable activities	4		419,120	419,120	*324,336*
Other trading activities	5		14,343	14,343	*53,888*
Investments (interest)	6		3,660	3,660	*907*
Total income		94,868	471,481	566,349	*428,758*
Expenditure on:					
Charitable activities	7	72,869	383,901	456,770	*368,069*
Total expenditure		72,869	383,901	456,770	*368,069*
Net movement in funds		21,999	87,580	109,579	*60,689*
Reconciliation of funds:					
Total funds brought forward		29,343	149,790	179,133	*118,444*
Net movement in funds		21,999	87,580	109,579	*60,689*
Total funds carried forward		51,342	237,370	288,712	*179,133*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 25 to 47 form part of these financial statements.

BARNES COMMON LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 08348124

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		2024 £
Fixed assets					
Intangible assets	12		729		929
Tangible assets	13		35,651		32,866
Investments	14		100		100
			36,480		33,895
Current assets					
Debtors	15	26,733		48,615	
Cash at bank and in hand		275,505		155,846	
		302,238		204,461	
Current liabilities					
Creditors: amounts falling due within one year	16	(47,528)		(52,834)	
Net current assets			254,710		151,627
Total assets less current liabilities			291,190		185,522
Creditors: amounts falling due after more than one year	17		(2,478)		(6,389)
Total net assets			288,712		179,133
Charity funds					
Restricted funds	19		51,342		29,343
Unrestricted funds	19		237,370		149,790
Total funds			288,712		179,133

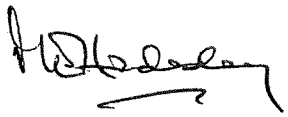
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M E Hildesley

Date: 6/11/2025

The notes on pages 25 to 47 form part of these financial statements.

BARNES COMMON LIMITED

(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**132,264**	*72,871*
Cash flows from investing activities		
Purchase of tangible fixed assets	**(12,605)**	*(24,940)*
Net cash used in investing activities	**(12,605)**	**(24,940)**
Cash flows from financing activities		
Net cash provided by financing activities		
Change in cash and cash equivalents in the year	**119,659**	**47,931**
Cash and cash equivalents at the beginning of the year	**155,846**	*107,915*
Cash and cash equivalents at the end of the year	**275,505**	*155,846*

The notes on pages 24 to 46 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

The company is a company limited by guarantee (Company number 08348124). The members of the company are the Trustees named on Page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

The company is also a registered charity with registration number is 1153079.

The company's registered office is 2nd Floor, Medway Bridge House, 1 - 8 Fairmeadow, Maidstone, Kent, ME14 1JP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Barnes Common Limited (BCL) 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.

2.2 Going concern

Accounting standards require the directors to consider the appropriateness of the going concern basis when preparing the financial statements. The directors believe that the company has sufficient resources to continue in operational existence for the foreseeable future. The directors believe this to be the case as the company has positive reserves and no significant long term liabilities. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The directors confirm that they consider that the going concern basis remains appropriate. (see Financial Review in Trustees Report).

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the company's educational, nature conservation and community operations, including support costs and costs relating to the governance of the company which are apportioned to the charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company 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 to charitable purposes.

2.7 Intangible assets and amortisation

Intangible assets costing £400 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website costs	10% on costs

2. **Accounting policies (continued)**

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- according to the terms of lease
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.16 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. **Accounting policies (continued)**

2.18 Cash flow

The company has taken advantage of the disclosure exemption from the requirements of Section 7 Statement of Cash Flows, as permitted by FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2.19 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Income and resources are allocated to either restricted or unrestricted funds on the basis of the purposes for which the donation was given. Where no specific restriction has been imposed by the donor, the trustees have the discretion to use the funds for any purpose in furtherance of the charity's objectives.

Assessing the charity's ability to remain a going concern involves critical accounting estimates and judgements. In particular, in forecasting the future charity's income and expenditure. The key assumption made by the Trustees is the ongoing support and income from LBRuT as set out in the Trustees' Report in the principal funding section. Should the funding from LBRuT not continue, and if the charity was not able to sufficiently replace the income to enable it to meet its liabilities as they fall due, the charity might not be able to continue as a going concern.

3. Income from donations and grants

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations (incl Gift Aid)		33,858	**33,858**
Grants	94,868	500	**95,368**
Total 2025	94,868	34,358	**129,226**

Grant analysis

Provider	Amount
Richmond Foundation Charity	£33,745
GLA Rewilding	£32,500
Barnes Fund (BCG)	£9,500
LBRuT (BCG)	£5,000
LBRuT Civic Pride	£5,000
London Bat Group	£3,324
The Barnes Fund	£3,240
D'Oyly Carte Charitable Trust	£900
BCG - Barnes Community Association	£750
LBRuT - Climate Action Microgrant	£500
Commonwealth War Graves (annual)	£500
Kew Village Market	£409

	Restricted funds 2024 £	*Unrestricted funds 2024* £	*Total funds 2024* £
Donations	*2,160*	*17,154*	*19,314*
Grants	*29,813*	*500*	*30,313*
Total 2024	*31,973*	*17,654*	*49,627*

3. Income from donations and grants (continued)

Grant analysis

Provider	Amount
Barnes Fund (BCG)	£9,000
LBRuT Local Area Fund (BCG)	£8,000
Roehampton Uni - Growth Voucher	£5,000
Thames / Wild Trout	£3,020
National Lottery Community Fund	£1,500
Woodroffe Benton Foundation	£1,500
Richmond CVS (BCG)	£640
Commonwealth War Graves (annual)	£500
Tesco / Groundwork Community Grant	£500
LBRuT - Full of Life	£250
LBRuT GBGW Microgrant (BCG)	£250
Heathrow (RICH101-T22)	£153

Restricted and unrestricted grants were received from several different sources. All grants were received to allow the charity to meet its objectives and activities.

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
LBRuT funding - Barnes Common / LoM	105,288	**105,288**
LBRuT funding - Other Contracts / Survey Work	7,400	**7,400**
LBRuT / Defra / EA - Flood Risk Project Contracts	267,432	**267,432**
LBRuT funding - Sheen & Palewell Commons	39,000	**39,000**
Total 2025	419,120	**419,120**

4. Income from charitable activities (continued)

	Unrestricted funds 2024 £	Total funds 2024 £
LBRuT funding - Barnes Common / LoM	*105,847*	*105,847*
LBRuT / Detra / EA - Flood Risk Project Contracts	*168,889*	*168,889*
LBRuT funding - Sheen & Palewell Commons	*49,600*	*49,600*
Total 2024	*324,336*	*324,336*

5. Income from other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £
Eventbrite tickets & other sales	3,476	**3,476**
Corporate Packages (Coca-Cola)	385	**385**
Lifelong Learning/ Education	5,677	**5,677**
NR - Goods Yard - 'Access for All' project	1,125	**1,125**
Membership Subscriptions (Keystone)	3,680	**3,680**
	14,343	**14,343**

5. Income from other trading activities (continued)

(continued)

	Restricted funds 2024 £	*Unrestricted funds 2024* £	*Total funds 2024* £
Pavilion hire		*108*	*108*
Eventbrite tickets & other sales		*3,888*	*3,888*
BCG Fundraising (incl Paragon Asra Housing Limited)	*6,920*		*6,920*
Lifelong Learning/ Education		*1,592*	*1,592*
NR - Goods Yard - 'Access for All' project		*39,000*	*39,000*
Membership Subscriptions (Keystone)		*2,380*	*2,380*
	6,920	*46,968*	*53,888*

6. Bank interest and rewards

	Unrestricted funds 2025 £	**Total funds 2025** £
Bank interest received	3,660	3,660

	Unrestricted funds 2024 £	*Total funds 2024* £
Bank interest received	*889*	*889*
Rewards received	*18*	*18*
Total 2024	*907*	*907*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Direct costs	43,839	327,804	**371,643**
Governance costs	29,030	56,097	**85,127**
Total 2025	72,869	383,901	**456,770**

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*Total 2024 £*
Direct costs	*43,572*	*261,502*	*305,074*
Governance costs	*21,429*	*41,566*	*62,995*
Total 2024	*65,001*	*303,068*	*368,069*

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Direct costs	371,643	**371,643**
Governance costs	85,127	**85,127**
Total 2025	456,770	**456,770**

8. Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024	*Total funds 2024*
	£	£
Direct costs	*305,074*	*305,074*
Governance costs	*62,995*	*62,995*
Total 2024	*368,069*	*368,069*

Analysis of direct costs

	Total funds 2025	*Total funds 2024*
	£	£
Staff costs	**255,804**	*199,918*
Depreciation	**10,019**	*6,909*
Insurance	**17,901**	*12,657*
Printing, postage and stationery	**6,751**	*3,258*
Tools, materials, fuel, repairs etc	**23,334**	*43,357*
Consultancy	**27,898**	*6,155*
Recruitment and training	**4,557**	*3,838*
Events and security	**8,046**	*6,048*
Travel	**1,775**	*4,310*
Educational costs		*349*
Contractor costs	**723**	*5,794*
Office & computer expenses	**8,473**	*4,202*
Clubs & society memberships	**273**	*93*
Telephone	**1,080**	*1,628*
Sundry	**3,857**	*5,263*
Accountancy	**28,059**	*20,781*
Professional & advertising/PR	**57,068**	*42,214*
Hire purchase interest	**418**	*239*
Bank & agency charges	**734**	*1,056*
Total 2025	**456,770**	*368,069*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

9. Independent examiner's remuneration

	2025 £	2024 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	5,000	4,250
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	1,500	1,000

10. Staff costs

	2025 £	2024 £
Wages and salaries	212,732	164,409
Social security costs	13,897	9,390
Contribution to defined contribution pension schemes	29,175	26,119
	255,804	199,918

The average number of persons employed by the Company during the year was as follows:

	2025 No.	2024 No.
Employees	9	7

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration on a contract for services with the Company. The value of Trustees' remuneration was as follows:

		2025 £	2024 £
A Podmore	Remuneration	21,000	15,000

11. Trustees' remuneration and expenses (continued)

The board agreed to pay Myszka Guzkowska an honorarium per quarter starting from September 2021. She was paid £6,334 for the year (2024: £4,000).

During the year ended 31 March 2025, expenses were repaid to the trustees for various categories of approved expenditure but expedited through personal account purchases. Expenses totalling £1,803 were reimbursed to Mike Hildesley (2024: £1,031), £661 reimbursed to Adrian Podmore (2024: £18), £57 reimbursed to Myszka Guzkowska (2024: £1,404), £nil reimbursed to Ian Tottman (2024: £1,046), £775 reimbursed to Crispin O'Brien (2024: £2,702) and £nil reimbursed to Christopher Thomas (2024: £320).

12. Intangible assets

	Website costs £
Cost	
At 1 April 2024	**2,000**
At 31 March 2025	**2,000**
Amortisation	
At 1 April 2024	**1,071**
Charge for the year	**200**
At 31 March 2025	**1,271**
Net book value	
At 31 March 2025	**729**
At 31 March 2024	*929*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Tangible fixed assets

	Short-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	**18,835**	**102,243**	**4,235**	**125,313**
Additions		**11,261**	**1,344**	**12,605**
At 31 March 2025	**18,835**	**113,504**	**5,579**	**137,918**
Depreciation				
At 1 April 2024	**18,835**	**71,381**	**2,232**	**92,448**
Charge for the year		**9,066**	**753**	**9,819**
At 31 March 2025	**18,835**	**80,447**	**2,985**	**102,267**
Net book value				
At 31 March 2025		**33,057**	**2,594**	**35,651**
At 31 March 2024		*30,862*	*2,003*	*32,865*

The net book value of assets held under finance leases or hire purchase contracts, included above is £15,255 (2024: £20,140)

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2024	100
At 31 March 2025	100
Net book value	
At 31 March 2025	100
At 31 March 2024	*100*

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
Barnes Conservation Limited	12587145	2nd Floor, Medway Bridge House, 1 - 8 Fairmeadow, Maidstone, Kent, ME14 1JP	Conservation work

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

14. Fixed asset investments (continued)

The financial results of the subsidiary for the year were:

Name	Expenditure £	(Loss) for the year £	Net assets £
Barnes Conservation Limited	(950)	(950)	(1,919)

Some expenditure for Barnes Conservation Limited e.g. insurance and cost of equipment is carried by Barnes Common Limited. This expenditure totals £804 (2024: £1,384) leaving a true deficit of £1,754 (2024: deficit £2,382).

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	**15,634**	*40,956*
Prepayments and accrued income	**11,099**	*7,659*
	26,733	*48,615*

16. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	**8,652**	*6,780*
Directors loan account	**830**	*996*
Other taxation and social security	**27,903**	*33,938*
Obligations under finance lease and hire purchase contracts	**3,081**	*3,081*
Pension fund	**2,712**	*2,362*
Investment in group companies	**100**	*100*
Accruals and deferred income	**4,250**	5,577
	47,528	*52,834*

17. Creditors: Amounts falling due after more than one year

	2025	2024
	£	£
Net obligations under finance lease and hire purchase contracts	2,478	5,559
Directors loan account		830
	2,478	6,389

The hire purchase creditors are secured upon the assets to which they relate.

18. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at amortised cost (comprise cash at bank and trade debtors)	291,139	196,801

	2025	2024
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost (comprise trade creditors, hire purchase creditors, other taxes and social security creditors, accruals and other creditors)	47,528	52,834

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	149,790	471,481	(383,901)	237,370

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Restricted funds				
Heathrow Community Fund Grant	111			111
LBRuT Civic Pride		5,000	(5,000)	
LBRuT Feasibility Vine Road Project	3,664		(451)	3,213
Vine Road Project - Greater London Authority	361		(361)	
LBRuT Local Area / Civic Pride (BCG)	6,756	5,000	(6,731)	5,025
Richmond Foundation	2,556	33,745	(15,000)	21,301
GLA Rewilding	11	32,500	(26,205)	6,306
Barnes Fund (BCG)	9,086	9,500	(8,864)	9,722
Thames / Wild Trout	3,020		(1,013)	2,007
National Lottery Community Fund	61		(61)	
Paragon Asra Housing Limited (BCG)	76		(76)	
The Barnes Fund		3,240	(2,160)	1,080
Kew Village		409	(409)	
LBRuT Climate Micro Grant		500	(490)	10
Richmond CVS (BCG)	41		(41)	
Roehampton University	3,600		(3,299)	301
D'Oyly Carte Charitable Trust		900	(843)	57
London Bat Group		3,324	(1,115)	2,209
Barnes Community Association (BCG)		750	(750)	
	29,343	94,868	(72,869)	51,342
Total of funds	179,133	566,349	(456,770)	288,712

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds - all funds	59,753	389,865	(303,068)	3,240	149,790
Restricted funds					
Heathrow Community Fund Grant	398	153	(440)		111
LBRuT Civic Pride	3,664				3,664
LBRuT Feasibility Vine Road Project	361				361
Vine Road Project - Greater London Authority	826	9,920	(3,990)		6,756
Richmond Foundation	17,712		(15,156)		2,556
GLA Rewilding	25,000		(24,989)		11
Barnes Fund (BCG)	8,500	9,000	(8,414)		9,086
Warburtons Community	400		(400)		
UTV / Gator Fund	1,830	1,410		(3,240)	
Thames / Wild Trout		3,020			3,020
National Lottery Community Fund		1,500	(1,439)		61
Paragon Asra Housing Limited (BCG)		6,000	(5,924)		76
The Barnes Fund		1,500	(1,500)		
Kew Village		500	(500)		
LBRuT Climate Micro Grant		250	(250)		
Richmond CVS (BCG)		640	(599)		41
Roehampton University		5,000	(1,400)		3,600
	58,691	38,893	(65,001)	(3,240)	29,343
Total of funds	118,444	428,758	(368,069)		179,133

19. **Statement of funds (continued)**

Heathrow Community Fund Grant was utilised for the purchase of a mobile sawmill.

LBRuT Feasibility Vine Road Project is being utilised for continuing work on the Vine Road Project.

GLA - Vine Road was utilised for initial costs including public consultation for the Vine Road Project.

Thames Water / Rivers & Wetlands Community Days is to be utilised for Beverley Brook works to remove concrete bankside and re-naturalise.

GLA Rewilding - two grants - second half of first grant was utilised for Beverley Brook improvements at Palewell while first half of second grant is being utilised for a Saproxylic Invertebrate project. .

Richmond Foundation has been utilised for employing a Project Co-ordinator for the Vine Road Growing project.

The Barnes Fund is being utilised for educational sessions at the Leg O'Mutton reservoir.

National Lottery Community Fund was utilised for the Autumn Fayre.

LBRuT Climate Micro Grant was utilised for running a range of talks for the Growers Project

Roehampton University was utilised to develop resources covering outdoor learning and nature connection for school teachers.

LBRuT Civic Pride was utilised for costs associated with the installation of the second polytunnel.

Kew Village grant was utilised on additional expenses related to the second polytunnel.

D'Oyly Carte was utilised for purchasing adjustable tables and planting a lavender bed for the Growing Project.

London Bat Group is being utilised for innovative measures to help create and protect bat roosts in trees.

Paragon Asra Housing Limited, Richmond CVS, the Barnes Fund, Barnes Community Association and LBRuT Civic Pride were all used for various greening and gardening activities by the Barnes Community Gardeners.

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	149,790	471,481	(383,901)	237,370
Restricted funds	29,343	94,868	(72,869)	51,342
	179,133	566,349	(456,770)	288,712

Summary of funds - prior year

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
General funds	*59,753*	*389,865*	*(303,068)*	*3,240*	*149,790*
Restricted funds	*58,691*	*38,893*	*(65,001)*	*(3,240)*	*29,343*
	118,444	*428,758*	*(368,069)*		*179,133*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets		35,651	**35,651**
Intangible fixed assets		729	**729**
Fixed asset investments		100	**100**
Current assets	51,342	250,896	**302,238**
Creditors due within one year		(47,528)	**(47,528)**
Creditors due in more than one year		(2,478)	**(2,478)**
Total	51,342	237,370	**288,712**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	*Unrestricted funds 2024* £	*Total funds 2024* £
Tangible fixed assets		*32,866*	*32,866*
Intangible fixed assets		*929*	*929*
Fixed asset investments		*100*	*100*
Current assets	*29,343*	*175,118*	*204,461*
Creditors due within one year		*(52,834)*	*(52,834)*
Creditors due in more than one year		*(6,389)*	*(6,389)*
Total	*29,343*	*149,790*	*179,133*

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024* £
Net income for the year (as per Statement of Financial Activities)	**109,579**	*60,689*
Adjustments for:		
Depreciation charges	**9,819**	*6,708*
Amortisation charges	**200**	*200*
Decrease/(increase) in debtors	**21,882**	*(19,950)*
(Decrease)/increase in creditors	**(9,216)**	*25,224*
Net cash provided by operating activities	**132,264**	*72,871*

23. Analysis of cash and cash equivalents

	2025 £	*2024* £
Cash in hand	**275,505**	*155,846*
Total cash and cash equivalents	**275,505**	*155,846*

24. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	155,846	119,659	275,505
Debt due within 1 year	(3,358)	(184)	(3,542)
Finance leases	(8,640)	3,081	(5,559)
	143,848	122,556	266,404

25. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £29,175 (2024: £26,119). Contributions totalling £2,712 (2024: £2,362) were payable to the fund at the balance sheet date and are included in creditors.

26. Related party transactions

The company is working with London Borough of Richmond upon Thames (LBRuT). LBRuT is the legal manager of Barnes Common under the Metropolitan Commons Acts (Ownership of the common rests with the Dean and Chapter of St. Paul's, acting through the Church Commissioners) and owner of Vine Road recreation ground, Leg o'Mutton reservoir and Palewell Common and manager of Sheen Common (National Trust has freehold). The charitable activity funding income in the statement of financial activities is all provided by LBRuT.

During the year A Podmore, a trustee and director, provided bookkeeping services to the company at agreed market rate charge of £21,000 (2024: £15,000). At the balance sheet date, there was an amount owed to A Podmore of £nil (2024: £1,250).

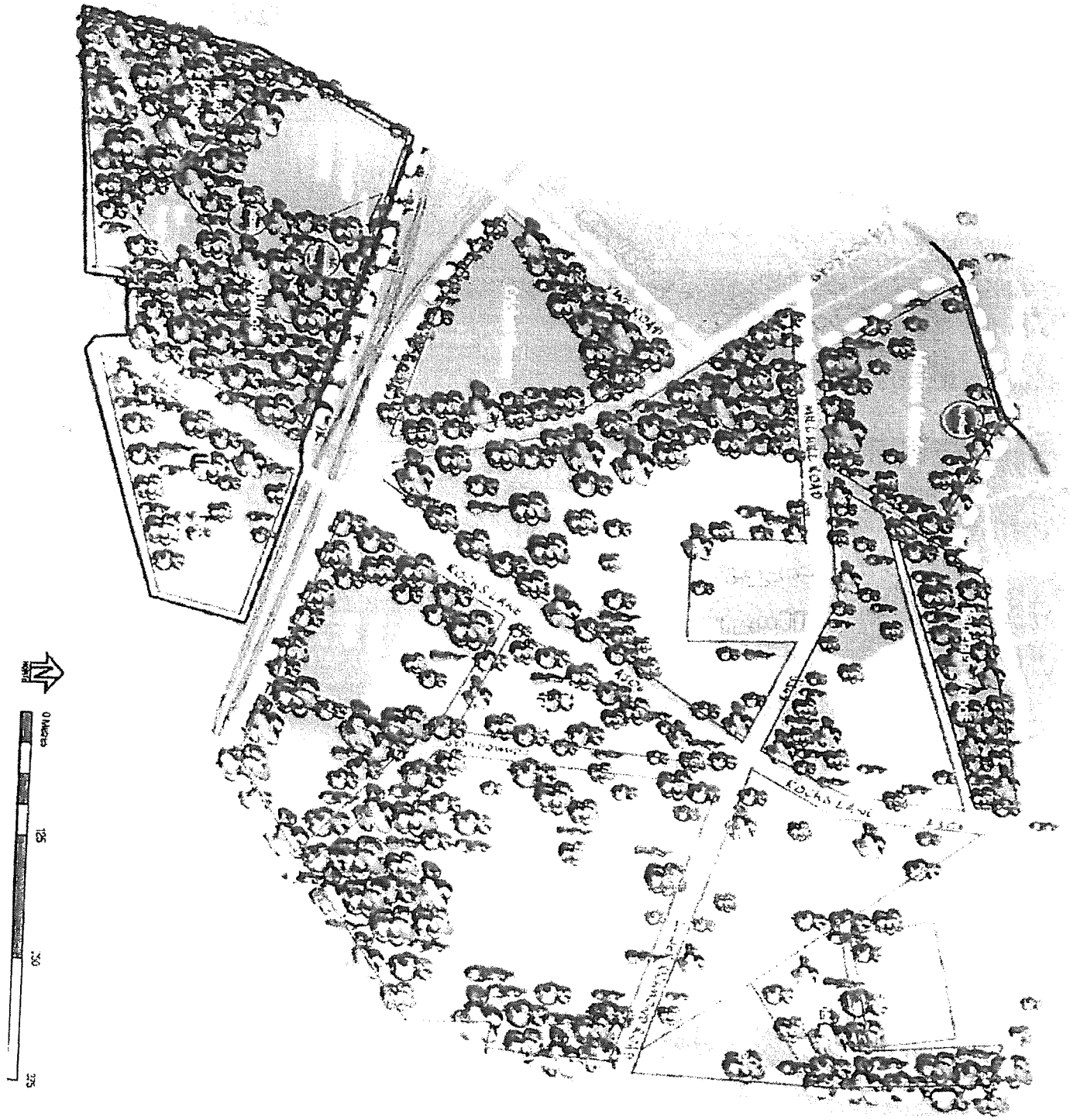
During the year M Guzkowska, a trustee and director, was paid an honorarium of £6,334 (2024: £4,000).

During the prior year a trustee and director provided a loan of £2,000 to the company. The loan is to be repaid over 24 months and is interest free. The balance included in other creditors at the balance sheet date is £830 (2024: £1,826).

BARNES COMMON LIMITED

(A company limited by guarantee)

MAP OF BARNES COMMON



Barnes Common Limited

England & Wales - Charity number 1153079

Accounts

Registered number: 08348124
Charity number: 1153079

BARNES COMMON LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BARNES COMMON LIMITED

(A company limited by guarantee)

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BARNES COMMON LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	M E Hildesley, (Chair) M A J Guzkowska, (Vice - Chair) A Podmore, (Treasurer) J N W May (resigned 10 December 2023) C O Thomas I C Tottman C M O'Brien C Triggs-Hodge (appointed 31 May 2024)
Company registered number	08348124
Charity registered number	1153079
Registered office	2nd Floor Medway Bridge House 1 - 8 Fairmeadow Maidstone Kent ME14 1JP
Accountants	Crowe U.K. LLP Chartered Accountants 2nd Floor Medway Bridge House 1 - 8 Fairmeadow Maidstone Kent ME14 1JP
Bankers	Barclays Bank PLC 75 Kings Street Hammersmith London W6 9HY HSBC Bank PLC 172 Upper Richmond Road Putney London SW15 2SH

Barnes Common

OVERVIEW 2024

Established 1992

Trustees - 7

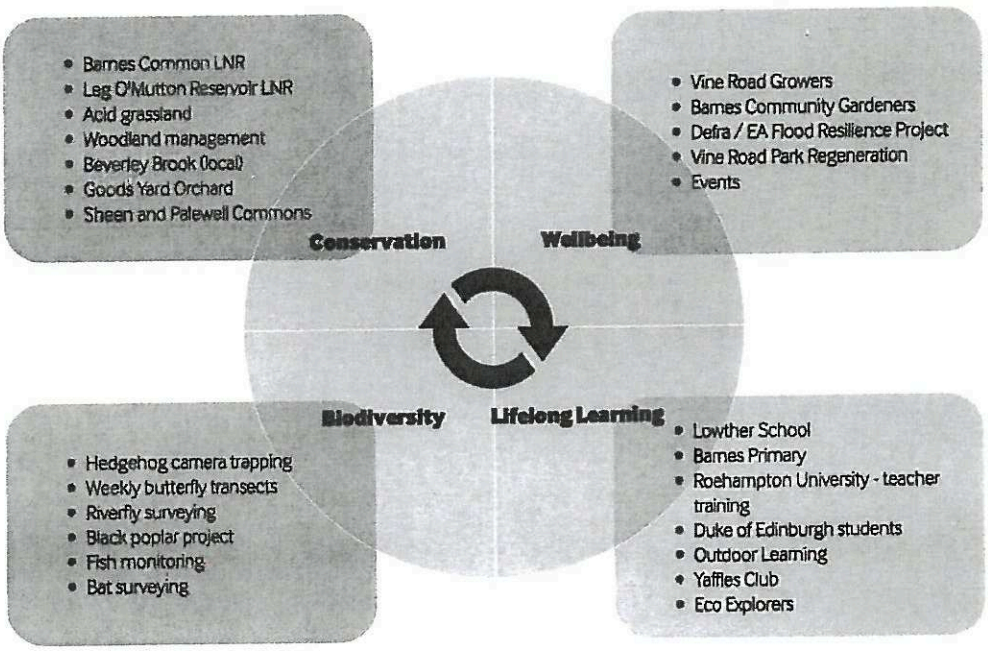
Staff - 4 full time, 5 part time

Members - 1,396 (Keystone 64)

Volunteers - 8,620 hours

Total Funds - £179k Surplus - £61k

Website: barnescommon.org.uk



CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

The chair presents his statement for the year.

It is my great pleasure to introduce this, our eleventh annual report.

Barnes Common Limited has grown enormously since its incorporation one decade ago, but I hope not beyond recognition, building on the foundation of a strong Friends group formed some 30 years ago.

As I believe will be clear from everything which follows, we retain our strong ethos of sustainability and delivering social value, along with our commitment to community engagement, conservation, biodiversity, wellbeing and lifelong learning, all of which are at the heart of everything we do. The range of sites we are engaged with along with the activities we undertake and challenges and opportunities we respond to are, dare I say it, impressive. To illustrate this better, this year we have decided to produce our Barnes Common Impact Report which we hope you will read in conjunction with these accounts.

We could not however, achieve as much as we do without the strong support of our membership, now over 1500, and our wonderful volunteers, who this year have delivered over 8,000 hours across a wide range of activities - by any measure a remarkable contribution. Likewise all of our donors and financial supporters, partners and collaborators, large and small, that have enabled us to build our staff and operations. Our small but very dedicated staff continues to punch well above its weight.

There is no way that we can thank you all enough - we just hope that you derive as much satisfaction from our outputs as we do



Mike Hildesley, Chair
Date:
21.11.24

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are pleased to present this eleventh report for the year ended 31 March 2024 for the Company, whose object is to provide third-sector management for open spaces in Barnes and its surroundings, in particular Barnes Common (Local Nature Reserve LNR), Leg o' Mutton Reservoir LoM (LNR) and the Vine Road Recreation Ground, along with providing information and education in relation thereto as well as more generally on the environment. In March 2023, the Company was also awarded the contracts for third-sector conservation management at East Sheen and Palewell Commons which run to March 2026.

The Company is also playing a significant role as a partner with LBRuT and WWT in delivering the Community BlueScapes project which is one of 25 national projects funded by Defra, in this case aimed at innovative approaches to surface water flood resilience based on community engagement and nature based solutions.

In this context, the Company is paying particular attention to the implications of Climate Change and how it can best contribute to Biodiversity Net Gain and Wellbeing, as well as delivering Social Value, as recognized by LBRuT which has included the company as an example of good practice among its service providers.

The Trustees confirm that the Annual report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Barnes Common Limited (formerly Friends of Barnes Common until April 2022) is a charitable company limited by guarantee, incorporated on 4 January 2013 and registered as a charity on 25 July 2013. The Company's registration number is 08348124. The Company's registered charity number is 1153079. The Company's registered office is 2nd Floor, Medway Bridge House, 1 - 8 Fairmeadow, Maidstone, Kent, ME14 1JP.

The Company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members (who for this purpose are the trustees) are required to contribute an amount not exceeding £10.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Directors: The Directors of the Company are also trustees for the purposes of charity law and there is a requirement for a minimum of three and maximum of nine directors. Directors may serve a maximum term of three years after which they may offer themselves for re-election for a further three year term. The Directors are familiar with the practical work of the Charity and its objectives and plans. They meet regularly to review strategy and monitor progress. Newly appointed directors are provided induction and undertake relevant training which will continue to be provided as and when required for existing or newly appointed trustees.

During the year, the Charity accepted the resignation of James May. Although after March 2024, Carry Triggs-Hodge was appointed as a trustee on 31st May 2024.

As our activities increase in range and complexity, BCL is always keen to hear from anyone who may be interested in becoming a trustee.

Members: For the purposes of Company law the Members are the directors / trustees.

For the purposes of voting rights, from 1 April 2020 all individuals or organisations registered as 'Friends' are also taken to be members of Barnes Common Limited ('BCL') who are entitled to vote. The Boards' policy on membership is to accept all 'Friends' as members but to reserve the right to withdraw membership if, in the Board's absolute discretion, such a member is considered to have brought or be likely to bring BCL or any of its constituents or activities into disrepute.

ACCOUNTANTS

During the year, Crowe U.K. LLP expressed their willingness to remain as the Company's independent examiner.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees manage the Company's overall provision of services, with the assistance of seven staff, of which four are full time. There are also two, part time team members on short term contracts.

Trustees
Mike Hildesley continues as Chair.
Myszka Guzkowska continues as Vice-Chair. Adrian Podmore continues as Treasurer.

Staff
Will Dartnell continues as Conservation Manager.
Jackie Marie continues as Development, CE & Communications Manager Will Scott-Mends continues as Conservation Officer.
Paddy Hayes continues as Education & Lifelong Learning Officer.
Bori Kiss continues as Communications Officer.
Francesca Jarrett joined as Conservation Assistant in August 2023.
Tarun Ingvorsen resigned as BCL's CBS Project Manager on 30/05/24.
Shomari Rosalska joined as the CBS Monitoring and Delivery Officer on 08/04/24.
Alex Baker joined as the CBS Learning and Community Engagement Officer on 05/08/24.

Contracts
Nicky Buley is contracted as Project Co-ordinator for the Vine Road Growers.
Frankie Doorgachurn is contracted as Administration Officer to the BlueScapes project and also as BCL's Volunteer Co-ordinator.

RELATED PARTY RELATIONSHIPS

The Company works closely with the London Borough of Richmond upon Thames, based upon the Master Plan for Barnes Common initially presented to and agreed with LBRuT in 2013 and updated accordingly in April 2024.

Under the Metropolitan Commons Acts, LBRuT is the legal manager of Barnes Common (ownership of Barnes Common rests with the Dean and Chapter of St Paul's acting through the Church Commissioners). LBRuT is also the owner of the Vine Road Recreation Ground, Leg o' Mutton Nature Reserve and Palewell Common while Sheen Common is leased to LBRuT by the National Trust.

RISK MANAGEMENT

The Trustees assess the major risks to which the charity is exposed via its Risk Register which is reviewed and updated accordingly at the quarterly board meetings. Risk is mitigated through a combination of insurance cover, appropriate internal procedures and by limiting activities to those for which adequate assurance of funding has been obtained. Financial controls are in place through the use of monthly management account reporting with all bank accounts accessible by two trustees.

The Company has adopted an extensive range of policies including Safeguarding for Children and Vulnerable Adults, along with Codes of Conduct, Health and Safety, Equal Opportunity and Data & Privacy policies which may all be viewed on BCL's website.

The Company is reliant on volunteers for many of its activities and considerable staff time is dedicated to their management and training.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objects are restricted to the following; in each case for the public benefit:

1. To promote the conservation, protection and improvement of the physical and natural environment and specifically but without prejudice to the generality of this object, the metropolitan open land open spaces and other sites in Barnes, South West London and surrounding areas.

2. To advance the education of the public in the study of ecology and wildlife generally, along with the conservation, protection and improvement of the physical and natural environment and without prejudice to the generality of this object to advance the study of heath lands and acid grasslands.

The Board continues to follow its Vision, Mission, Core values and Objectives:

Our Vision:
Conservation, Biodiversity, Wellbeing, Lifelong Learning... For all the Community.

Our Mission:
Through custodianship of our local open spaces we aspire to:
- Inspire the community to be engaged
- Encourage participation and 'ownership'
- Build resilience and leadership
- To respect the environment for present and future generations

Our Core Values:
In all that we do, we strive to be:
- Environmental
- Sustainable
- Collaborative and inclusive
- Innovative
- Offer learning

Our Strategic Objectives are:

1. To conserve key habitats and species
2. To inspire engagement, participation, co-creation and 'ownership' by the whole community
3. To encourage Leisure and Wellbeing
4. To offer Life-Long Learning, Education and Training for all
5. To maintain and develop an effective organisation
6. To communicate effectively with our stakeholders

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR THE PUBLIC BENEFIT

The Trustees are aware of their duty under S.17(5) of the Charities Act 2011 and have referred to the guidance on public benefit when considering the Company's objectives and when planning its vision, mission, core values and strategy. As all sites managed are open access sites, the Company's activities that are directly for the public benefit, include the provision of clean, safe and accessible amenities, consulting with LBRuT and other stakeholders on issues such as pathways, parking, public control (bye-laws and related orders), sports uses, rough sleepers and planning issues. Indirectly, the public benefit is served through the provision of conservation management, habitat creation and restoration as well as the preservation of site character. Making Vine Road Recreation Ground fit-for-purpose for future generations and improving resilience to floods and climate change for the community within the Beverley Brook catchment in Richmond borough are also for the public benefit.

Activities are assessed according to the four themes within our vision and also cover developments after March 2024 to provide as current a review as possible.

Conservation

It has been a very busy year on the Beverley Brook with 1.25 km of river restoration carried out at Palewell, including the creation of 500m of brash berms and installation of 81 large logs and 80m of handmade, brushwood faggots. Six tonnes of local gravel were added to the watercourse while 200m of toe boarding and four tonnes of rubbish were removed. Varying the flow types and speed of the water in the Brook should help remove silt and expose the gravels where fish can then successfully spawn.

We are actively engaged with the Beverley Brook Partnership. Through habitat improvements, water quality assessments and projects linked to Community BlueScapes led by BCL, we hope this will lead to more activity across the catchment to improve the brook.

At East Sheen and Palewell Commons there have been extensive tree works with several areas haloed to improve light levels. Extensive areas of Holly have also been removed to create new glades and wetlands which are fenced with dead hedges where possible. New Stag Beetle loggeries, ditch clearance, ride widening and removal of invasive species such as Bamboo and Snowberry have also featured.

The 'viewing windows' at LoM have been re coppiced and widened while at Barnes Common, our five year Woodland Conservation Management Plan has continued with re-pollarding of over 30 Oak trees and coppicing of some of our Elm stands to improve structure and light levels but also provide material for fence posts. The scrapes on our nationally rare, lowland, dry acid grassland, continue to be monitored as new acid grassland while we continue to adjust mowing regimes to allow a full cycle of plant growth.

This year Michel Birkenwald from the Barnes Hedgehog Superhighway project invited BCL to take on the role of species champion and help with the survival of these threatened mammals. We are very pleased to do this alongside our other species work within the Richmond Biodiversity Group and are now helping with the promotion and communications for the project, particularly for people who want to book the hole drilling service.

Biodiversity

We continue to support the Richmond Biodiversity Group's key habitats and species Action Plans, helping deliver targets in 7 of 9 habitat plans and 8 of 11 specific species - which next year may become 8 of 10 and 9 of 12 with likely additions following reviews of the plans.

Monitoring and surveying has increased substantially and is critical in understanding the biodiversity we have and how to manage it. Much of it is supported by our fantastic volunteers but it also consumes a significant amount of staff time.

SmartRiver is the most robust and highest tier of citizen science invertebrate monitoring where we have counted 6,874 invertebrates so far for the restored section of the Beverley Brook at Palewell. However, these unfortunately only account for about 40 species which is not high for diversity and is symptomatic of rivers in poor condition. However, Riverfly scores continue to be consistent without any major drops. Electrofishing on the Beverley Brook did record nine fish species including Chub, Perch and the always surprising Flounder but the highlight was the number of Eels which are critically endangered.

Our saproxylic (organisms that rely on dead or decaying wood) surveys continue too and have established populations of national significance while we are accumulating a huge amount of data from audiomoths about the local bat populations.

We found half a dozen Smooth Newts in our ponds this year but unfortunately had no records for Common Lizard – this population is likely to be highly vulnerable to loss where its habitat is so fragmented but hopefully we will find some more next year.

The results from ZSL's Hedgehog camera trapping survey were promising with several Hedgehogs, including hoglets, recorded on Mill Hill which may mean a new population as they have not been recorded there before.

Volunteers continue to carry out butterfly and bird survey transects.

The Black Poplar project is now in its final year with 70 trees going out last winter and 100 trees to go out this winter, both locally within the borough and nationally.

Wellbeing

BCL has increasingly been focussing on the physical and mental wellbeing benefits of spending time outdoors with nature and other people. This has been ably demonstrated through gardening and growing at our Vine Road Community Growing project which has been at the forefront of providing wellbeing via its weekly drop-in volunteering sessions.

Our annual community events have continued to build momentum with feedback suggesting this year's Wassail was the best yet while we expect our upcoming Autumn Fayre to be our biggest community event to date.

As ever, a wide range of monthly activities including walks, talks, learning sessions and workshops have attracted both regular and new attendees while funding from the LBRuT Climate Action Microgrant enabled the launch of our inaugural, free series of summer talks on a range of conservation based growing topics covering earthworms, butterfly gardening, rebugging the planet, and herbs and their healing properties. It has been wonderful to see so many people coming along to attend.

Our seasonal Dementia Friendly walks on the Common illustrate the benefits for those who can become isolated in later life and the importance of offering safe opportunities for engaging with nature to evoke memories and for social interactions.

More recently, we were selected as case study by Richmond Council demonstrating how Social Value can be successfully delivered. This has been duly published and is now available to view on Richmond Council's website in the Social Value section.

Similarly, the Barnes Community Gardeners continue to improve wellbeing within the environs of Barnes, where several housing associations and their occupants have benefitted from previously unavailable greening and gardening services. These have often brought local residents and neighbours together for the first time.

Education & Lifelong Learning

BCL continues to focus on Outdoor Learning which is not simply having lessons outdoors, but includes learning about the natural sciences in any environment and location - at home, in gardens and playgrounds, in classrooms and offices.

Paddy Hayes, our Education & Lifelong Learning Manager continues to strengthen relationships with local schools, particularly Lowther and East Sheen Primary who have been increasing their visits to the Common. This year, BCL hosted 15 primary classes for learning activities and 1 secondary school group altogether totalling 343 students and 62 adults.
Similarly, we continue to provide sessions for Richmond Park Academy and Roehampton University where we collaborated on 4 workshops for trainee teachers, while links have been established with new schools such as St Mary Magdalen's, Mortlake and St Mary's.

The LoM Committee and Barnes Fund invited BCL to deliver a new educational programme for two local schools at LoM which we hope will set a wider precedent for more school and community engagement.

The ever-popular Yaffles club continues to attract younger children and their parents while in the summer of 2023, we hosted our first Eco-Explorers Summer Camp for 10-14 year olds, which was well received and something that can clearly be built on and expanded for the future.

We are also mindful of the pending Natural History GCSE due to start in 2026 which could present an exciting opportunity for BCL to provide its services and increase its revenue.

Congratulations to our Duke of Edinburgh students where two completed their gold volunteer commitments, with twelve completing their silver and twenty their bronze, representing a grand total of about 1,400 volunteering hours. The range of activities included community gardening, preparing compost, planting and harvesting fresh vegetables for local food banks, building planters and raised beds, cutting back vegetation on the Common, and building dead hedges. The students came from twelve schools in and around the Barnes area. Overall, their commitment has been impressive and their work has benefitted a significant cross section of the Barnes Community, including residents of all ages from small children through to more senior adults.

Other Activities

Barnes Conservation

Previously Barnes Conservation & Treeworks, while Barnes Conservation did not generate any income for the year, it continues as a subsidiary to be used for external conservation projects, gardening work or for consultancy purposes. However, dependent on whether any of these activities are realised, the trustees will keep the viability of Barnes Conservation as an entity under review.

Vine Road Project
Pre-Application discussions confirmed that it was necessary to seek full planning consent for the whole project and that it could not be split into a phased approach with outline consent. It was therefore necessary to raise funding to be able to undertake the much more extensive design reporting and preparation for a full application. This work has been led by our team of architects, StudioWeave and LDA, supported by a Planning Adviser and experts in the various areas where Reports are required.

The essence of the Master Plan, so strongly supported by the community in 2021 remains, with plans for a multi-purpose social hub building , workshop, community café, information and outdoor learning centre as well as supporting offices set in a re-landscaped park with refreshed (and re-located) playground facilities, water play, adventure playground, skate park and community growing area . The re-landscaping will retain open areas for casual sports (including local school sports), people and dog exercise, as well as increased planting for shade. It will also create a new wetland area, linked to the Beverley Brook, which will not only offer increased biodiversity but also wellbeing and capacity for surface water flooding which has the support of the Community BlueScapes programme.
The Social Hub is also being designed so it can serve as a Climate Refuge against extremes of heat and cold, as well as a centre for emergency accommodation when needed. We believe this will be the first such purpose designed refuge in the UK. It will set a precedent for integration within recreational facilities which can thus help serve whole families by combining the benefits of both outdoor and indoor spaces with opportunities for water play, misting, shade and zero carbon air conditioned space (using solar power and heat pumps). Climate Refuges are now seen as a high priority in countries such as Spain and France and there is increasing evidence that the UK needs to plan ahead if it is to be ready for what is likely to develop within the next decade or two.

There will be further community consultation once the next round of Pre-Application updates are ready and then we hope to go to Full Planning and formal consultation late in 2024 or early 2025. At the same time we are preparing a more detailed funding strategy.

Community BlueScapes - Flood Resilience Project
In previous years we have reported our involvement as a partner in the innovative flood resilience project for the Beverley Brook catchment in Richmond. This is now known as Community BlueScapes (CBS) and is a partnership between London Borough of Richmond upon Thames, Barnes Common Limited and Wildfowl & Wetlands Trust. CBS is funded by the Department for Environment Food and Rural Affairs as part of the £200 million Flood and Coastal Innovation Programmes which will run to March 2027 and we are delighted to be so closely engaged with it.

The key aims of Community BlueScapes are to improve the resilience of the catchment to surface water flooding by identifying ways to raise awareness and engage the community, using as far as possible, nature based solutions and natural flood management to deliver sustainable drainage. Although interventions are assessed for direct cost benefits, we are permitted to take into account the benefits to nature and biodiversity as well as to wellbeing alongside the benefits to flood resilience.

We have identified a number of issues that need to be addressed from regular road flooding to the challenges of climate change, particularly with more frequent severe storms and tide lock when high tides prevent surface water flowing into the Thames. We have also seen that actual flooding may be highly localised and not necessarily show up in conventional flood modelling. It can be due to such mundane issues as blocked gullies and/or pipes which can be dealt with conventionally, but there can also be high ground water levels, silt within the brook and limited capacity in drainage systems, which would benefit from enhanced sustainable drainage, naturalised flows and attenuated flows ('slowing the flow').

BCL has led a number of practical initiatives, including installation of new gullies on Rocks Lane. These now drain very effectively to the Common via French Drains (gravel filled ditches) which capture the rainwater to aid trees and other vegetation. In 2024, we have also led the creation of two new reed beds and a new pond on the Common; the former will provide additional flood capacity in periods of tide lock while also enhancing the habitat of the brook and biodiversity on the Common, while the latter will ease flooding on Vine Road north of the railways while also providing enhanced habitat.

Plans are advancing for more projects to increase flood capacity (in effect reversing some of the loss of flood plain to building), but we are also looking at ways to slow the flow - encouraging de-paving (such as making front gardens used for parking more permeable), encouraging more rainwater capture (such as more water butts, rain gardens and ponds) and looking at how this can be done at community, street, estate and individual property levels. CBS has in the past year launched a funding scheme to enable individuals and organisations to put forward their own ideas and if appropriate receive funding support. CBS has also undertaken a demonstrator project at Kitson Road introducing permeable paving and road surfacing along with using the innovative Hydrorock to absorb rainwater and release it slowly – slowing the flow and aiding moisture levels in the ground to alleviate drought.

We are also involved in the project's community engagement. CBS is trialling co-production methods to come up with solutions to flooding and climate change with residents in Castelnau and the Alton estate in Roehampton. We are also working with social scientists to embed best practices as well as using existing channels to raise awareness, such as working with the Barnes Ponder 2 place-making community initiative. We are developing a significant educational contribution, both formally within local primary schools and as lifelong learning, which links closely with the planned community engagement.

Alongside all of this CBS has developed social, biophysical, sediment and water quality monitoring programmes to capture the impacts of this project's work. Some of these monitoring packages will be delivered with the help of citizen scientists which, in combination with building a suite of data on the area, contributes to the legacy of this programme. BCL is leading the water quality citizen science and collecting some of the data sets such as audiomoth readings.

In order to deliver this project, each of the partners has built up its resources such that the Company now has three dedicated staff members, backed by trustees and other BCL staff in support. As the accounts show, this project is currently a major contributor to both income and expenditure. The Board is investigating the strategic implications of not only optimising the outputs within the existing project, but looking to the legacy from it in future years, both directly and in the context of our engagement with the Beverley Brook Partnership, Climate Change, Biodiversity and Wellbeing. While this will be dependent on future funding, we also recognise that it would be a great shame to miss the opportunity to build on so much valuable work, the full potential of which will only just start to be realised by March 2027.

Community Growing Project - Vine Road

After this project was successfully relaunched by our two volunteer leaders, Rashadee Miller and Claire van-Rhyn, a grant from Richmond Parish Lands enabled BCL to take on Nicky Buley in May 2023 as Project Co-ordinator. Nicky has been able to take the project to new levels where in some weeks, 3 boxes of up to 18 different types of produce are supplied to the Castlenau Foodbank which supplies up to 40 people per week.

The reach of the project is also increasing as it continues to work with other organisations such as RB Mind, Age UK Richmond and the Powerstation Youth Centre.

A new water catchment system that collects run-off from the polytunnel roof has now been created while the installation of a second polytunnel is due in autumn 2024. We will also be adding a wheelchair accessible growing bed, hopefully enabling us to reach more people in the community.

Barnes Community Gardeners (BCG)

BCL continues to support the Barnes Community Gardeners who have had considerable success in improving Community Engagement and Wellbeing at several social housing associations including Walsingham Lodge, Sussex Court, Diana House and Beloe Close.

For many of these sites where there were no previous gardening activities, BCG has provided local residents with the opportunity to take up new skills, feel part of a community and help improve their local areas in terms of greening and wildlife.

BCG continues to make weekly visits to two local primary schools, showing a large number of children how to grow vegetables and also helps maintain the planters and courtyard garden at the AGE UK premises in Barnes.

The scheme continues to be led by Crispin O'Brien with Susie Pugh as Project Co-ordinator and supported by FiSH Neighbourhood Care ('FiSH'), the Barnes Community Association ("the BCA") and BCL.

ACHIEVEMENTS AND PERFORMANCE

We participated in the annual awards offered by London in Bloom in 2023, with Barnes Common winning Gold in both Common of the Year and Large Conservation Area categories while Leg o' Mutton was also awarded Gold in the Large Conservation Area.

FINANCIAL REVIEW

Going concern

While there was an operating surplus of £60,689 for 2023/24 (£13,119 2022/23), as for previous years, it should be noted that when revenues are received, expenditure may not be decided upon and incurred until a later period, leading to a potential surplus in one year followed by a deficit in the next. It should be further noted that £7,000 of this surplus has been generated by Barnes Community Gardeners (BCG) which is regarded by BCL as a stand-alone operation, distinct from BCL's other activities.

As in previous years, The Board continues to recognise the ongoing, challenging economic conditions, particularly for local councils and understands flexibility maybe required for its various projects but is ready for any opportunities that do arise. Costs are still rising, particularly materials and repairs to equipment while the cost of living crisis adds further pressure to employment costs. Nevertheless, the charity has positive reserves and no long term debt, hence the Board is confident that the charity will continue as a going concern.

The commitment we have from LBRuT is to continue as their partner for the foreseeable future although from our own interactions with LBRuT, it is clear and understandably so, that LBRuT are not certain either as to what the next few years hold for them. However, BCL is in frequent communication with them and currently, we are not aware of any reason why our present arrangements should not continue, although no formal agreement is in place.

The charity regularly considers its financial position and is currently formulating a comprehensive strategy to be in place before the end of 2024. This will review all current revenue streams and identify potential future income sources and devise suitable actions accordingly. These will cover further developing its approach to donors and legacies, fully costing its requirements for grants and expanding its educational activities, particularly with the introduction of the Natural History GCSE. BCL will also explore further opportunities that may arise from Biodiversity Net Gain and from the corporate sector where companies are increasingly concerned about their Environmental, Social and Governance (ESG) credentials. The charity will still continue to strengthen its links with existing funders and partners along with developing new relationships with other organisations too.

Further details regarding the adoption of the going concern can be found in the Accounting policies (2.2).

Reserves policy

The Company seeks to maintain reserves which match any obligation, such as to employees and to ensure sustainability, making reasonable assumptions about ongoing arrangements with LBRuT. The target is to build and maintain unrestricted reserves equating to three months normal expenditure.

At the balance sheet date, the unrestricted reserves stood at £149,790 (2023: £59,753) and the restricted reserves at £29,343 (2023: £58,691). While reserves have increased, the majority of any grants now received are usually for targeted projects and therefore restricted. Free reserves, equating to unrestricted reserves less the amount assigned to fixed assets, were £115,895 (2023: £43,890). Three monthly expenditure for the year was c£90,000 (2023: £75,000)., which is sufficiently covered by our reserves.

LBRuT is the principal funding source for the budgeted annual running costs of the Company which receives, via purchase orders, £90,000 per year to manage Barnes Common as well as £10,500 for LoM under a contract to provide conservation services. Contracts are also in place for Sheen and Palewell Commons with funding of £49,596 in 2023/24 followed by £39,000 in 2024/25 and 2025/26 after which the contract terminates.

The 'Community BlueScapes' project comprising the LBRuT / WWT / BCL partnership for the Defra EA Flood Resilience Project provided a further £168,889. The contract for Community BlueScapes allows for a Core provision of services linked to the project on a full cost basis, plus additional payments for delivery work based on budgets provided in advance by BCL and/or tenders for larger projects.

A new Master Plan for Barnes Common (2024-33) was presented to LBRuT in 2024 to replace the previous Master Plan first adopted in 2013 and extended to 2024 with adjustments agreed. BCL understands from LBRuT that subject to performance remaining as satisfactory as it has been to date, funding will continue for the foreseeable future for Barnes Common and LoM, based primarily on the conservation elements within the Master Plan.

LBRuT agreed with Network Rail in 2023 that they could use part of the Former Goods Yard Orchard meadow as a work site for the Access for All project at Barnes Station, in return for a monthly license fee and a lump sum of £72,000 for restoration of the site following its return.

The Company has been contracted to undertake the restoration work, which is based on a Biodiversity Net Gain approach requiring not only remedial work but also maintenance over several years to demonstrate a 10% net gain. We received £39,000 from Network Rail (NR) via LBRuT as an upfront payment for the restoration work during the year, although following delays in the project, the site is unlikely to be released until mid-December 2024 and restoration work thus unlikely until 2025. LBRuT is expected to receive additional monthly license fees from NR at a penalty rate reflecting the delay. It has been agreed that all license fees received by LBRuT are to be used for the benefit of Barnes Common and the local Community and it is anticipated that the bulk of the funds will be used to provide new storage facilities for the Company away from Vine Road.

Restoration of the orchard will take several years although the bulk of the work will likely be in the first couple of years. Once the initial work is completed we anticipate that the maintenance will fit with our normal management of this site, which has proven to be an oasis of biodiversity with encouraging development both in the number and frequency of species.

Our £50 subscription Keystone Membership scheme has grown from 49 members in 2023 to 64 in 2024.

We are, as always, extremely grateful for the £10,500 (2023: £11,500) of personal donations that we received during the year and to those who continue to pay what once used to be membership fees as donations, as well as donations from so many of our new members.

For many of our events such as the Wassail, Autumn Fayre, walks and talks along with some of our educational activities, a fee is now charged. This is primarily in an effort to cover costs, although the trustees are always mindful that no one should be excluded on grounds of affordability.

Material investments policy

We do not anticipate that the Company will have any funds for investment beyond cash balances for working capital purposes which will be held in suitable bank accounts.

Our Thanks

Our thanks to all of you who made individual donations while we are also grateful to everyone who supported us in being able to buy a new Kawasaki Mule which has been a game changer for the Conservation team.

Thanks as well, to those who have contributed £100 or more for our general funding including Gabrielle Acosta, Rosie & Oliver Ticciati, Bernard Leuvennink, Ian Tottman, John Ainger, Peter & Anne Snow, Mark & Rebecca Collen, Richard Duncan and Jay Sitaraman and others who wish to remain anonymous.

We would also like to thank the boys, parents and staff at St Paul's School, the BCA, FiSH Neighbourhood Care (BCG) and Richmond Housing Partnership (BCG) who also made generous donations.

We could not have undertaken all of our projects without essential support from The Heathrow Community Fund, Thames/Wild Trout Trust, Warburtons, Greater London Authority, Richmond Parish Lands Charity, Woodroffe Benton Foundation, National Lottery Community Fund, Roehampton University, the Barnes Fund (BCG), Richmond CVS (BCG) and Paragon Asra Housing (BCG) for funding our various projects. We are most grateful for all of their support.

We would also like to thank James May. As one the charity's founding trustees, over the last ten years, James has provided his legal, business and conservation expertise in helping the charity get to where it is today.

As ever, thanks are due to all our Friends 1,396 (2023: 1,253) with a special word of thanks to those who have become our Keystone Members. Currently we have over 1,500 members.

Thanks too to all our volunteers. As for many organisations, BCL simply could not function or achieve as much as it does without you. BCL registered 8,620 hours of volunteering for 2023/24 which based on LBRuT's current volunteering rate of £15.26 per hour, assumes a financial input equivalent to over £130,000 per year which makes the significance of this contribution even more apparent and helpful to us in justifying the financial support we require to undertake our activities.

Finally, we would like to thank our colleagues at LBRuT in Parks, Culture, Procurement, Flood Resilience and in the Climate Change Steering Group along with the Barnes Community Association for all their continuing support and of course our own very dedicated staff who continue to achieve so much.

Compliance with the Charity Governance Code

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

Information on fundraising

Donations are generally sought from Friends, local organisations or other charities. BCL may seek funding from crowd funding initiatives or from the public but will be bound by its Gifts and Donations policy which is on BCL's website. No complaints have been received in this or the prior period.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M E Hildesley

Date: 21.11.24

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on and signed on its behalf by:

M E Hildesley

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Barnes Common Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Signed: Matthew Howard Dated: 2 December 2024

Matthew Howard FCA

Crowe U.K. LLP
Chartered Accountants
2nd Floor
Medway Bridge House
1 - 8 Fairmeadow
Maidstone
Kent
ME14 1JP

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	3	**31,973**	**17,654**	**49,627**	*84,459*
Charitable activities	4	**-**	**324,336**	**324,336**	*211,376*
Other trading activities	5	**6,920**	**46,968**	**53,888**	*17,310*
Investments (interest)	6	**-**	**907**	**907**	*542*
Total income		**38,893**	**389,865**	**428,758**	*313,687*
Expenditure on:					
Charitable activities	7	**65,001**	**303,068**	**368,069**	*300,568*
Total expenditure		**65,001**	**303,068**	**368,069**	*300,568*
Net (expenditure)/income		**(26,108)**	**86,797**	**60,689**	*13,119*
Transfers between funds	20	**(3,240)**	**3,240**	**-**	*-*
Net movement in funds		**(29,348)**	**90,037**	**60,689**	*13,119*
Reconciliation of funds:					
Total funds brought forward		**58,691**	**59,753**	**118,444**	*105,325*
Net movement in funds		**(29,348)**	**90,037**	**60,689**	*13,119*
Total funds carried forward		**29,343**	**149,790**	**179,133**	*118,444*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 21 to 43 form part of these financial statements.

BARNES COMMON LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 08348124

BALANCE SHEET
AS AT 31 MARCH 2024

	Note		2024 £		As restated 2023 £
Fixed assets					
Intangible assets	12		**929**		*1,129*
Tangible assets	13		**32,866**		*14,634*
Investments	14		**100**		*100*
			33,895		*15,863*
Current assets					
Debtors	15	**48,615**		*28,665*	
Cash at bank and in hand		**155,846**		*107,915*	
		204,461		*136,580*	
Creditors: amounts falling due within one year	16	**(52,834)**		*(31,025)*	
Net current assets			**151,627**		*105,555*
Total assets less current liabilities			**185,522**		*121,418*
Creditors: amounts falling due after more than one year	17		**(6,389)**		*(2,974)*
Total net assets			**179,133**		*118,444*
Charity funds					
Restricted funds	20		**29,343**		*58,691*
Unrestricted funds	20		**149,790**		*59,753*
Total funds			**179,133**		*118,444*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

M E Hildesley

Date: 21.11.24

The notes on pages 21 to 43 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The company is a company limited by guarantee (Company number 08348124). The members of the company are the Trustees named on Page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

The company is also a registered charity with registration number is 1153079.

The company's registered office is 2nd Floor, Medway Bridge House, 1 - 8 Fairmeadow, Maidstone, Kent, ME14 1JP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Barnes Common Limited (BCL) 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.

2.2 Going concern

Accounting standards require the directors to consider the appropriateness of the going concern basis when preparing the financial statements. The directors believe that the company has sufficient resources to continue in operational existence for the foreseeable future. The directors believe this to be the case as the company has positive reserves and no significant long term liabilities. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The directors confirm that they consider that the going concern basis remains appropriate. (see Financial Review in Trustees Report).

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the company's educational, conservation and community operations, including support costs and costs relating to the governance of the company which are apportioned to the charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company 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 to charitable purposes.

2.7 Intangible assets and amortisation

Intangible assets costing £400 or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website costs	-	10% on costs

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- according to the terms of lease
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.16 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2. **Accounting policies (continued)**

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.18 Cash flow

The company has taken advantage of the disclosure exemption from the requirements of Section 7 Statement of Cash Flows, as permitted by FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2.19 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Income and resources are allocated to either restricted or unrestricted funds on the basis of the purposes for which the donation was given. Where no specific restriction has been imposed by the donor, the trustees have the discretion to use the funds for any purpose in furtherance of the charity's objectives.

Assessing the charity's ability to remain a going concern involves critical accounting estimates and judgements. In particular, in forecasting the future charity's income and expenditure. The key assumption made by the Trustees is the ongoing support and income from LBRuT as set out in the Trustees' Report in the principal funding section. Should the funding from LBRuT not continue, and if the charity was not able to sufficiently replace the income to enable it to meet its liabilities as they fall due,the charity might not be able to continue as a going concern.

3. Income from donations and grants

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations (incl Gift Aid)	2,160	17,154	**19,314**
Grants	29,813	500	**30,313**
Total 2024	31,973	17,654	**49,627**

Grant analysis

Provider	**Amount**
Barnes Fund (BCG)	£9,000
LBRuT Local Area Fund (BCG)	£8,000
Roehampton Uni - Growth Voucher	£5,000
Thames / Wild Trout	£3,020
National Lottery Community Fund	£1,500
Woodroffe Benton Foundation	£1,500
Richmond CVS (BCG)	£640
Commonwealth War Graves (annual)	£500
Tesco / Groundwork Community Grant	£500
LBRuT - Full of Life	£250
LBRuT GBGW Microgrant (BCG)	£250
Heathrow (RICH101-T22)	£153

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Donations	*2,779*	*19,790*	*22,569*
Grants	*61,390*	*500*	*61,890*
Total 2023	*64,169*	*20,290*	*84,459*

3. Income from donations and grants (continued)

Grant analysis

Provider	Amount
GLA Rewilding Fund (Palewell)	£25,000
Richmond Parish Lands	£17,812
The Barnes Fund (BCG)	£8,500
LBRuT Local Area Fund (BCG)	£5,455
Heathrow Community Fund Grant	£2,903
Postcode Society	£920
Commonwealth War Graves	£500
Warburtons Community	£400

Restricted and unrestricted grants were received from several different sources. All grants were received to allow the charity to meet its objectives and activities.

4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
LBRuT funding – Barnes Common / LoM	105,847	**105,847**
LBRuT funding – Woodland Management	-	-
LBRuT / Defra / EA – Flood Risk Project Contracts	168,889	**168,889**
LBRuT funding - Sheen & Palewell Commons	49,600	**49,600**
Total 2024	324,336	**324,336**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
LBRuT funding – Barnes Common / LoM	-	*98,656*	*98,656*
LBRuT funding – Woodland Management	-	*12,720*	*12,720*
LBRuT / Defra / EA – Flood Risk Project Contracts	*100,000*	-	*100,000*
Total 2023	*100,000*	*111,376*	*211,376*

5. Income from other trading activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Pavilion hire	-	108	**108**
Eventbrite tickets & other sales	-	3,888	**3,888**
BCG Fundraising (incl Paragon Asra Housing Limited)	6,920	-	**6,920**
Lifelong Learning / Education	-	1,592	**1,592**
NR - Goods Yard - 'Access for All' project	-	39,000	**39,000**
Membership Subscriptions (Keystone)	-	2,380	**2,380**
	6,920	46,968	**53,888**

	Restricted funds 2023 £	*Unrestricted funds 2023 £*	*Total funds 2023 £*
Miscellaneous income	-	*556*	*556*
Management charge out to Barnes Conservation and	-	*1,538*	*1,538*
Pavilion hire	-	*129*	*129*
Eventbrite tickets & other sales	-	*1,823*	*1,823*
BCG Fundraising	*740*	-	*740*
Corporate packages (Coca-Cola)	-	*250*	*250*
Lifelong Learning / Education	-	*2,004*	*2,004*
NR - Goods Yard - 'Access for All' project	-	*8,840*	*8,840*
Membership Subscriptions (Keystone)	-	*1,430*	*1,430*
	740	*16,570*	*17,310*

6. Bank interest and rewards

	Unrestricted funds 2024 £	Total funds 2024 £
Bank interest received	889	889
Rewards received	18	18
Total 2024	907	907

	Unrestricted funds 2023 £	*Total funds 2023 £*
Bank interest received	*232*	*232*
Rewards received	*310*	*310*
Total 2023	*542*	*542*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Direct costs	43,572	261,518	305,090
Governance costs	21,429	41,550	62,979
Total 2024	65,001	303,068	368,069

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Restricted funds 2023	*Unrestricted funds 2023*	*Total 2023*
	£	£	£
Direct costs	*80,622*	*175,601*	*256,223*
Governance costs	*16,246*	*28,099*	*44,345*
Total 2023	*96,868*	*203,700*	*300,568*

8. Analysis of expenditure by activities

	Activities undertaken directly 2024	**Total funds 2024**
	£	**£**
Direct costs	305,090	**305,090**
Governance costs	62,979	**62,979**
Total 2024	368,069	**368,069**

	Activities undertaken directly 2023	*Total funds 2023*
	£	£
Direct costs	*256,223*	*256,223*
Governance costs	*44,345*	*44,345*
Total 2023	*300,568*	*300,568*

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2024 £	*Total funds 2023 £*
Staff costs	**199,918**	*189,809*
Depreciation	**6,909**	*6,153*
Insurance	**12,657**	*9,934*
Printing, postage and stationery	**3,258**	*5,142*
Tools, materials, fuel, repairs etc	**43,357**	*25,863*
Consultancy	**6,155**	*481*
Training	**3,540**	*2,266*
Events, venue and equipment hire	**6,048**	*2,230*
Recruitment & travel	**4,608**	*1,295*
Educational costs	**349**	*152*
Contractor costs	**5,794**	*2,000*
Office & computer expenses	**4,202**	*5,954*
Clubs & society memberships	**93**	*86*
Telephone	**1,628**	*1,423*
Sundry	**5,279**	*2,575*
Accountancy	**20,781**	*23,408*
Professional & legal fees	**42,198**	*20,937*
Hire purchase interest	**239**	*241*
Bank & agency charges	**1,056**	*619*
Total 2024		
	368,069	*300,568*

9. Independent examiner's remuneration

	2024 £	*2023 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**4,250**	*4,000*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**1,000**	*850*

10. Staff costs

	2024 £	2023 £
Wages and salaries	**164,409**	*155,861*
Social security costs	**9,390**	*9,017*
Contribution to defined contribution pension schemes	**26,119**	*24,932*
	199,918	*189,810*

The average number of persons employed by the Company during the year was as follows:

	2024 No.	2023 No.
Employees	**7**	*6*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration on a contract for services with the Company. The value of Trustees' remuneration was as follows:

		2024 £	2023 £
A Podmore	Remuneration	**15,000**	*15,000*

The board agreed to pay M.Guzkowska an honorarium of £1,000 per quarter starting from September 2021. She was paid £4,000 for the year (2023: £4,000).

During the year ended 31 March 2024, expenses were repaid to the trustees for various categories of approved expenditure but expedited through personal account purchases. Expenses totalling £1,031 were reimbursed to Mike Hildesley (2023: £nil), £18 reimbursed to Adrian Podmore (2023: £10), £1,404 reimbursed to Myszka Guzkowska (2023: £238), £1,046 reimbursed to Ian Tottman (2023: £89), £2,702 reimbursed to Crispin O'Brien (2023: £5,351) and £320 reimbursed to Christopher Thomas (2023: £nil).

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. Intangible assets

	Website costs £
Cost	
At 1 April 2023	2,000
At 31 March 2024	2,000
Amortisation	
At 1 April 2023	871
Charge for the year	200
At 31 March 2024	1,071
Net book value	
At 31 March 2024	929
At 31 March 2023	*1,129*

13. Tangible fixed assets

	Short-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2023	**18,835**	**78,017**	**3,521**	**100,373**
Additions	**-**	**24,226**	**714**	**24,940**
At 31 March 2024	**18,835**	**102,243**	**4,235**	**125,313**
Depreciation				
At 1 April 2023	**18,835**	**65,280**	**1,624**	**85,739**
Charge for the year	**-**	**6,100**	**608**	**6,708**
At 31 March 2024	**18,835**	**71,380**	**2,232**	**92,447**
Net book value				
At 31 March 2024	**-**	**30,863**	**2,003**	**32,866**
At 31 March 2023	*-*	*12,737*	*1,897*	*14,634*

The net book value of assets held under finance leases or hire purchase contracts, included above is £20,140 (2023: £6,531)

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2023	100
At 31 March 2024	100
Net book value	
At 31 March 2024	100
At 31 March 2023	*100*

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
Barnes Conservation Limited	12587145	2nd Floor, Medway Bridge House, 1 - 8 Fairmeadow, Maidstone, Kent, ME14 1JP	Conservation work

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

14. Fixed asset investments (continued)

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Barnes Conservation Limited	3	(1,001)	(998)	(969)

Some expenditure for Barnes Conservation Limited e.g. insurance and cost of equipment is carried by Barnes Common Limited. This expenditure totals £1,384 (2023: £1,130) leaving a true deficit of £2,382 (2023: deficit £1,651).

15. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	40,956	23,624
Prepayments and accrued income	7,659	5,041
	48,615	28,665

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	6,780	6,291
Directors loan account	996	-
Other taxation and social security	33,938	16,690
Obligations under finance lease and hire purchase contracts	3,081	1,781
Pension fund	2,362	1,963
Investment in group companies	100	100
Accruals and deferred income	5,577	4,200
	52,834	31,025

17. Creditors: Amounts falling due after more than one year

	2024 £	*2023* *£*
Net obligations under finance lease and hire purchase contracts	**5,559**	*2,974*
Directors loan account	**830**	*-*
	6,389	*2,974*

The hire purchase creditors are secured upon the assets to which they relate.

18. Financial instruments

	2024 £	*2023* *£*
Financial assets		
Financial assets measured at amortised cost (comprise cash at bank and trade debtors)	**196,801**	*131,539*

	2024 £	*2023* *£*
Financial liabilities		
Financial liabilities measured at amortised cost (comprise trade creditors, hire purchase creditors, other taxes and social security creditors, accruals and other creditors)	**52,834**	*31,025*

19. Prior year adjustments

During the period, a prior year adjustment has been made to correct a fund that has been incorrectly classified as restricted in the prior period. The adjustment has increased brought forward unrestricted funds by £44,748 and decreased brought forward restricted funds by £44,748.

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds - all funds	59,753	389,865	(303,068)	3,240	149,790

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Restricted funds					
Heathrow Community Fund Grant	398	153	(440)	-	111
LBRuT Feasibility Vine Road Project	3,664	-	-	-	3,664
Vine Road Project - Greater London Authority	361	-	-	-	361
LBRuT Local Area Fund (BCG)	826	9,920	(3,990)	-	6,756
Richmond Parish Lands Charity	17,712	-	(15,156)	-	2,556
GLA Rewilding	25,000	-	(24,989)	-	11
Barnes Fund (BCG)	8,500	9,000	(8,414)	-	9,086
Warburtons Community	400	-	(400)	-	-
UTV / Gator Fund	1,830	1,410	-	(3,240)	-
Thames / Wild Trout	-	3,020	-	-	3,020
National Lottery Community Fund	-	1,500	(1,439)	-	61
Paragon Asra Housing Limited (BCG)	-	6,000	(5,924)	-	76
Woodroffe B.	-	1,500	(1,500)	-	-
Tesco/G'work	-	500	(500)	-	-
LBRuT Full of Life	-	250	(250)	-	-
Richmond CVS	-	640	(599)	-	41
Roehampton University	-	5,000	(1,400)	-	3,600
	58,691	38,893	(65,001)	(3,240)	29,343
Total of funds	118,444	428,758	(368,069)	-	179,133

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	44,927	148,778	(203,700)	69,748	59,753
Restricted funds					
Heathrow Community Fund Grant	2,325	2,903	(4,829)	-	399
LBRuT Feasibility Vine Road Project	3,664	-	-	-	3,664
Thames - Wild Trout	2,525	-	(2,525)	-	-
GLA (Vine Road Project)	14,975	-	(14,614)	-	361
Black Poplar	475	-	(475)	-	-
Chapman Charitable Trust	2,000	-	(2,000)	-	-
LBRuT (Local Area Fund)(BCG)	7,374	7,144	(13,692)	-	826
Age Concern (BCG)	400	-	(400)	-	-
Defra / EA Flood Resilience	26,660	100,000	(56,913)	(69,748)	(1)
Postcode Society	-	920	(920)	-	-
Richmond Parish Lands	-	17,812	(100)	-	17,712
Neighbourly Seeds of Change	-	400	(400)	-	-
GLA Rewilding	-	25,000	-	-	25,000
Barnes Fund (BCG)	-	8,500	-	-	8,500
Warburtons	-	400	-	-	400
Gator Fund	-	1,830	-	-	1,830
	60,398	164,909	(96,868)	(69,748)	58,691
Total of funds	105,325	313,687	(300,568)	-	118,444

20. Statement of funds (continued)

Heathrow Community Fund Grant was utilised for the purchase of a mobile sawmill.

LBRuT Feasibility Vine Road Project was utilised for initial scoping works for the Vine Road project.

GLA was utilised for initial costs including public consultation for the Vine Road Project.

Thames Water / Rivers & Wetlands Community Days is to be utilised for Beverley Brook works to remove concrete bankside and re-naturalise.

GLA Rewilding was utilised for wide ranging improvement works to the Beverley Brook at Palewell.

Richmond Parish Lands has been utilised for the polytunnel water catchment system and for ongoing costs for Growers project including the Project Co-ordinator and various training sessions.

Warburton's Community grant was utilised for a solar pump for the Growers project.

National Lottery Community Fund was utilised for funding the Urban Woodland Craft fair.

Woodroffe Benton Fund was utilised for biodiversity surveying and monitoring equipment.

Tesco was utilised for resources for Yaffles club e.g. camping equipment / litter picks.

LBRuT Full of Life was utilised for running introductory sessions and resources for the Growers Project

Roehampton University was utilised to develop resources covering outdoor learning and nature connection for school teachers

Gator Fund donations received were utilized on a new Kawasaki Mule.

LBRuT Local Area Funds, Barnes Fund, Richmond CVS (all BCG) are to be utilised for several community gardening and greening schemes around Barnes.

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
General funds	59,753	389,865	(303,068)	3,240	149,790
Restricted funds	58,691	38,893	(65,001)	(3,240)	29,343
	118,444	428,758	(368,069)	-	179,133

Summary of funds - prior year

	Balance at 1 April 2022 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2023 £*
General funds	*44,927*	*148,778*	*(203,700)*	*69,748*	*59,753*
Restricted funds	*60,398*	*164,909*	*(96,868)*	*(69,748)*	*58,691*
	105,325	*313,687*	*(300,568)*	-	*118,444*

22. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	32,866	**32,866**
Intangible fixed assets	-	929	**929**
Fixed asset investments	-	100	**100**
Current assets	29,343	175,118	**204,461**
Creditors due within one year	-	(52,834)	**(52,834)**
Creditors due in more than one year	-	(6,389)	**(6,389)**
Total	29,343	149,790	179,133

22. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Restricted funds 2023 £	*Unrestricted funds 2023* £	*Total funds 2023* £
Tangible fixed assets	-	*14,634*	*14,634*
Intangible fixed assets	-	*1,129*	*1,129*
Fixed asset investments	-	*100*	*100*
Current assets	*58,691*	*77,889*	*136,580*
Creditors due within one year	-	*(31,025)*	*(31,025)*
Creditors due in more than one year	-	*(2,974)*	*(2,974)*
Total	*58,691*	*59,753*	*118,444*

23. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £26,119 (2023: £24,932). Contributions totalling £2,362 (2023: £1,963) were payable to the fund at the balance sheet date and are included in creditors.

24. Related party transactions

The company is working with London Borough of Richmond upon Thames (LBRuT). LBRuT is the legal manager of Barnes Common under the Metropolitan Commons Acts (Ownership of the common rests with the Dean and Chapter of St. Paul's, acting through the Church Commissioners) and owner of Vine Road recreation ground, Leg o'Mutton reservoir and Palewell Common and manager of Sheen Common (National Trust has freehold). The charitable activity funding income in the statement of financial activities is all provided by LBRuT.

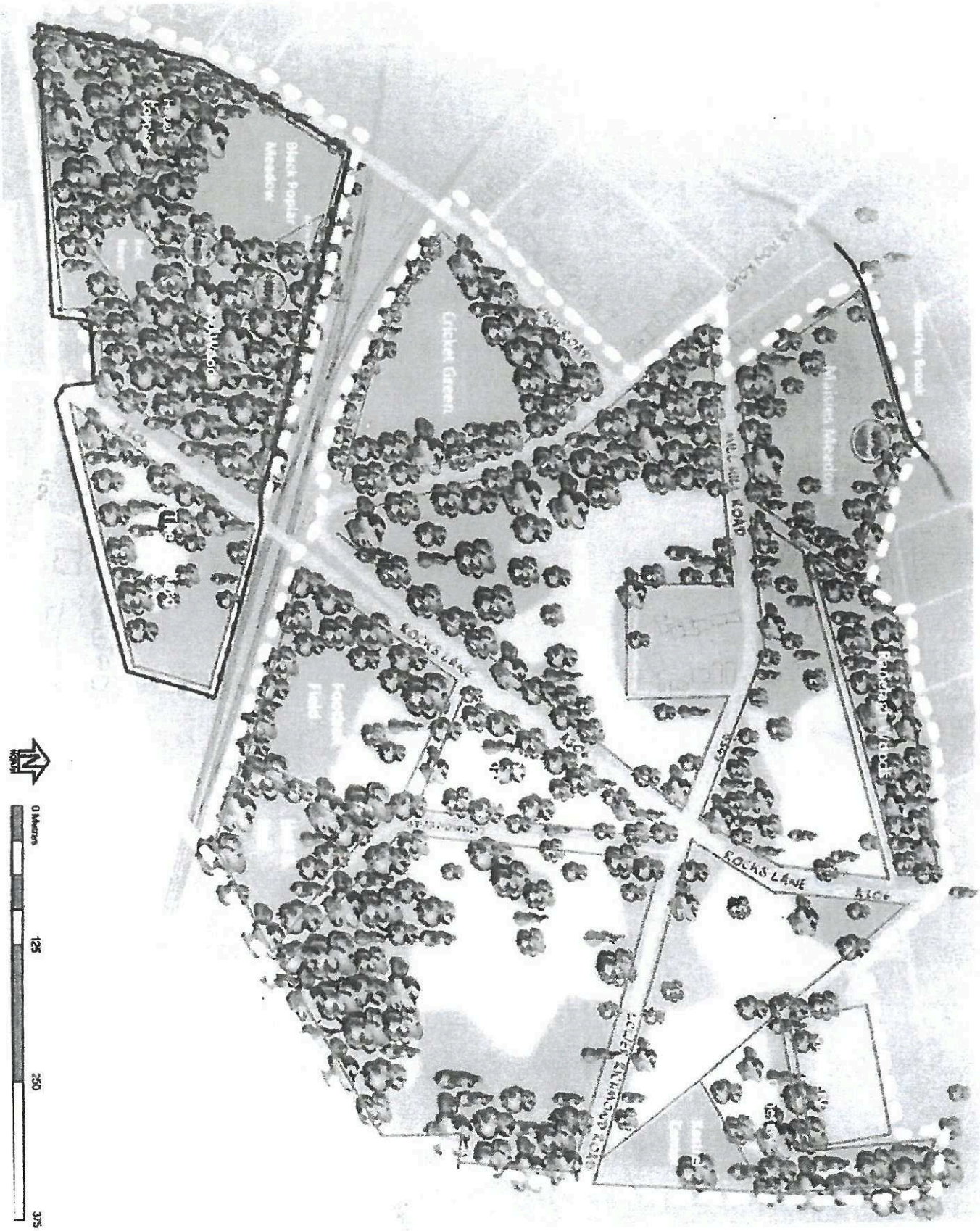
The company has a 100% owned subsidiary, Barnes Conservation Limited (company number 12587145). During the year, the company provided services to Barnes Conservation Limited totalling £nil (2023: £1,845). At the balance sheet date an amount of £nil (2023: £1,845) was owed from Barnes Conservation Limited.

During the year A Podmore, a trustee and director, provided bookkeeping services to the company at agreed market rate charge of £15,000 (2023: £15,000). At the balance sheet date, there was an amount owed to A Podmore of £1,250 (2023: £1,250).

During the year M Guzkowska, a trustee and director, was paid an honorarium of £4,000 (2023: £4,000).

During the year a trustee and director provided a loan of £2,000 to the company. The loan is to be repaid over 24 months and is interest free. The balance included in other creditors at the balance sheet date is £1,826 (2023: £nil).

MAP OF BARNES COMMON



Barnes Common Limited

England & Wales - Charity number 1153079

Accounts

Registered number: 08348124
Charity number: 1153079

BARNES COMMON LIMITED

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BARNES COMMON LIMITED

(A company limited by guarantee)

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BARNES COMMON LIMITED

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	M E Hildesley, (Chair) M A J Guzkowska, (Vice - Chair) A Podmore, (Treasurer) M J Cnattingius (resigned 24 May 2022) J N W May C O Thomas I C Tottman C M O'Brien (appointed 24 May 2022)
Company registered number	08348124
Charity registered number	1153079
Registered office	Riverside House 40 - 46 High Street Maidstone Kent ME14 1JH
Accountants	Crowe U.K. LLP Chartered Accountants Riverside House 40 - 46 High Street Maidstone Kent ME14 - 1JH
Bankers	Barclays Bank PLC 75 Kings Street Hammersmith London W6 9HY HSBC Bank PLC 172 Upper Richmond Road Putney London SW15 2SH

BARNES COMMON LIMITED

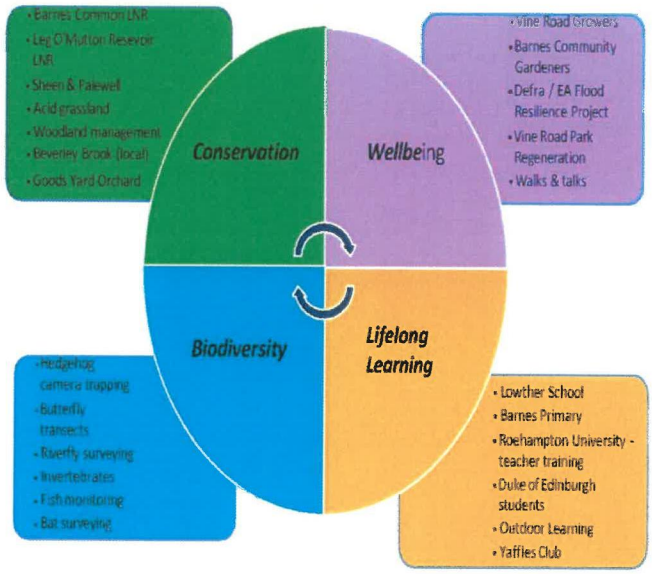
(A company limited by guarantee)

SUMMARY OVERVIEW FOR THE YEAR
FOR THE YEAR ENDED 31 MARCH 2023

Barnes Common Limited

Established 1992
Trustees - 7
Staff - 3 full time 5 part time
Members - 1,253
Volunteers - 7,000 hours
Total Funds - £118k
Surplus £13k - 2022/2023
Website: barnescommon.org.uk

Conservation • Biodiversity • Wellbeing • Lifelong Learning – for all



CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

The chair presents his statement for the year.

Reading the press and witnessing the impacts of natural disasters around the globe, it is easy to understand why so many commentators talk of an existential crisis. Raging forest fires, unprecedented rainfall leading to catastrophic flooding and drought withering agricultural production all make for easy headlines. Yes, human activity is exacerbating climate change with its dire consequences, but history also points to the resilience of both nature and mankind to adapt to changed circumstances.

Resilience may call for significant changes in human attitudes and behaviours, but that does not mean that life has to cease being enjoyable – indeed some changes required will almost certainly result in improved wellbeing, for instance, enhancing flood resilience and improving water quality will also bring opportunities for improved conservation, biodiversity and enjoyment of our open spaces.

However, conservation is not about trying to preserve some previous golden age but is about trying to provide an environment which can thrive in the future with optimised biodiversity and resilience to climate changes. That means building our understanding of how ecosystems actually function including all of their vital lifeforms such as invertebrates, fungi and bacteria, not just protecting or reintroducing iconic species to re-naturalise to an approximation of how nature functioned before mankind's interventions.

As for BCL, our team has expanded and as I write, we have four full time and five part time staff, while our membership currently stands at 1356 including 56 Keystone Members with more than 150 volunteers across various activities delivering an estimated 7,000 hours.

We continue to address the issues of biodiversity and climate change, building resilience not only into our own activities, but also promoting resilience for the whole community. We are also collaborating with other organisations and engaging with new partners, reaching out through events, walks, talks, social media and just chatting with visitors on site.

Our conservation team is working on five local sites improving woodland, wetland and grassland habitats, recognising the importance of habitat mosaics, while education, particularly lifelong outdoor learning continues to lie at the heart of our community engagement.

As well as being involved with planning and supervising, crucially, we are able to deliver services on the sites where we are engaged – providing a vital and very cost-effective solution which combines practical knowledge of local conditions with an appreciation of the policy issues that need to be addressed. This does enable us to respond faster to needs and to avoid the snags that arise between plans and implementation when undertaken by different organisations.

As Chair, I am thrilled to see the way that our Vision and Strategy are being delivered: we face many challenges, but so long as we continue to see these as opportunities and help to find workable cost effective solutions, I have no doubt we will continue to gain the support needed. The list of those to whom we owe thanks grows exponentially and we are truly grateful to all of our supporters, funders, volunteers, members and our very dedicated staff.

Mike Hildesley, Chair
Date: 29/11/23

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees are pleased to present this tenth report for the year ended 31 March 2023 for the Company, which was incorporated on 4 January 2013 with the object of providing third-sector management for open spaces in Barnes and its surroundings, in particular Barnes Common (Local Nature Reserve LNR), Leg o' Mutton Reservoir LoM (LNR) and the Vine Road Recreation Ground, along with providing information and education in relation thereto as well as more generally on the environment. Additionally, in March 2023, the Company has also been awarded the contracts for the third-sector management of Sheen and Palewell Commons.

The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Barnes Common Limited (formerly Friends of Barnes Common until April 2022) is a charitable company limited by guarantee, incorporated on 4 January 2013 and registered as a charity on 25 July 2013. The Company's registration number is 08348124. The Company's registered charity number is 1153079. The Company's registered office is Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 1JH.

The Company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members (who for this purpose are the trustees) are required to contribute an amount not exceeding £10.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Directors: The Directors of the Company are also trustees for the purposes of charity law and there is a requirement for a minimum of three and maximum of nine directors. Directors may serve a maximum term of three years after which they may offer themselves for re-election for a further three year term. The Directors are familiar with the practical work of the Charity and its objectives and plans. They meet regularly to review strategy and monitor progress. Newly appointed directors are provided induction and undertake relevant training which will continue to be provided as and when required in future for existing or newly appointed trustees.

During the year, the Charity accepted the resignation of Miranda Cnattingius and welcomed Crispin O'Brien to the Board.

As our activities increase in range and complexity, BCL is always keen to hear from anyone who may be interested in becoming a trustee. Members: For the purposes of Company law the Members are the directors / trustees.

For the purposes of voting rights, from 1 April 2020 all individuals or organisations registered as 'Friends' are also taken to be members of Barnes Common Limited ('BCL') who are entitled to vote. The Boards' policy on membership is to accept all 'Friends' as members but to reserve the right to withdraw membership if, in the Board's absolute discretion, such a member is considered to have brought or be likely to bring BCL or any of its constituents or activities into disrepute.

ACCOUNTANTS

During the year, Crowe U.K. LLP expressed their willingness to remain as the Company's independent examiner.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees manage the Company's overall provision of services, with the assistance of six staff, of which three are full time. There are also two, part time team members on short term contracts.

Trustees
Mike Hildesley continues as Chair.
Myszka Guzkowska continues as Vice-Chair.
Adrian Podmore continues as Treasurer.

Staff
Will Dartnell continues as Conservation Manager.
Jackie Marie continues as Development, CE & Communications Manager
Will Scott-Mends continues as Conservation Officer.
Paddy Hayes continues as Lifelong Learning Officer.
Tarun Ingvorsen continues as Project Manager for the Defra / EA Flood Resilience project.
Bori Kiss is now Communications Officer instead of Social Media Officer.
Eliza Daeschler resigned as VR Project Officer in October 2022.
(Francesca Jarrett joined as Conservation Assistant in August 2023).

Contracts
Nicky Buley is contracted as Project Co-ordinator for the Vine Road Growers.
Frankie Doorgachurn is contracted as Administration Officer to the BlueScapes project

RELATED PARTY RELATIONSHIPS

The Company works closely with the London Borough of Richmond upon Thames, based upon the Master Plan for Barnes Common presented to and agreed with LBRuT in 2013, as amended and agreed in writing or verbally with LBRuT with contracts due to run to September 2024.

Under the Metropolitan Commons Acts, LBRuT is the legal manager of Barnes Common (ownership of Barnes Common rests with the Dean and Chapter of St Paul's acting through the Church Commissioners). LBRuT is also the owner of the Vine Road Recreation Ground, Leg o' Mutton Nature Reserve and Palewell Common while Sheen Common is leased to LBRuT by the National Trust.

RISK MANAGEMENT

The Trustees assess the major risks to which the charity is exposed via its Risk Register which is reviewed and updated accordingly at the quarterly board meetings. Risk is mitigated through a combination of insurance cover, appropriate internal procedures and by limiting activities to those for which adequate assurance of funding has been obtained. Financial controls are in place through the use of monthly management account reporting with all bank accounts accessible by two trustees.

The Company has adopted an extensive range of policies including Safeguarding for Children and Vulnerable Adults, along with Codes of Conduct, Health and Safety, Equal Opportunity and Data & Privacy policies which may all be viewed on BCL's website.

The Company is reliant on volunteers for many of its activities and considerable staff time is dedicated to their management and training.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objects are restricted to the following; in each case for the public benefit:

1. To promote the conservation, protection and improvement of the physical and natural environment and specifically but without prejudice to the generality of this object, the metropolitan open land open spaces and other sites in Barnes, South West London and surrounding areas.

2. To advance the education of the public in the study of ecology and wildlife generally, along with the conservation, protection and improvement of the physical and natural environment and without prejudice to the generality of this object to advance the study of heath lands and acid grasslands.

The Board continues to follow its Vision, Mission, Core values and Objectives:

Our Vision:
Conservation, Biodiversity, Wellbeing, Lifelong Learning... For all the Community.

Our Mission:
Through custodianship of our local open spaces we aspire to:
- Inspire the community to be engaged
- Encourage participation and 'ownership'
- Build resilience and leadership
- To respect the environment for present and future generations

Our Core Values:
In all that we do, we strive to be:
- Environmental
- Sustainable
- Collaborative and inclusive
- Innovative
- Offer learning

Our Strategic Objectives are:
1. To conserve key habitats and species
2. To inspire engagement, participation, co-creation and 'ownership' by the whole community
3. To encourage Leisure and Wellbeing
4. To offer Life-Long Learning, Education and Training for all
5. To maintain and develop an effective organisation
6. To communicate effectively with our stakeholders

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR THE PUBLIC BENEFIT

The Trustees are aware of their duty under S.17(5) of the Charities Act 2011 and have referred to the guidance on public benefit when considering the Company's objectives and when planning its vision, mission, core values and strategy. As all sites managed are open access sites, the Company's activities that are directly for the public benefit, include the provision of clean, safe and accessible amenities, consulting with LBRuT and other stakeholders on issues such as pathways, parking, public control (bye-laws and related orders), sports uses, rough sleepers and planning issues. Indirectly, the public benefit is served through the provision of conservation management, habitat creation and restoration as well as the preservation of site character. Making Vine Road rec fit-for-purpose for future generations and improving resilience to floods and climate change for the community within the Beverley Brook catchment in Richmond borough are also for the public benefit.

Activities are assessed according to the four themes within our vision and cover developments after March 2023 to provide as current a review as possible.

Conservation

BCL continues to be actively involved in all aspects of conservation management on Barnes Common and Leg o' Mutton Reserve LNR's, while surveying is well underway at Sheen and Palewell Commons under our new management contract with LBRuT. Works too will soon be progressing for improvements to the Beverley Brook at Palewell thanks to a GLA Rewilding grant. There are clearly opportunities here for improving connectivity between sites using green, blue and dark corridors.

- *Woodland*: we continue to implement our five year Woodland Conservation Management Plan including haloing, pollarding and veteranisation. There has also been an extensive program of removal of invasive non - native trees particularly Turkey Oak, Norway Maple, Holm Oak and Robinia of which some has been turned into planks using our new mobile sawmill for the new boardwalk at Black Poplar meadow. The Hazel coppice has continued to expand with well over 80 trees now.
- *Acid Grassland*: on our nationally rare, lowland, dry acid grassland, we are monitoring the scrapes as new acid grassland appears and continue to coppice gorse and limit scrub encroachment.
- *Neutral Grassland*: we continue to work with Tom Nixon and his team of horses to cut grass for hay, while on half of Black Poplar meadow, we now allow the grass to grow longer before cutting it which provides a home for more insects. For areas where hay making is not possible, we use a flail mower collector.
- *Wetland*: the three new ponds at Black Poplar meadow have been settling in and although ephemeral, will still attract their own unique assemblages of wildlife. Work has also continued on improving the margins of the Beverley Brook while we continue to remove invasive non-natives at LoM, using the material to build dead hedges which helps reduce disturbance to the reservoir edge.

Biodiversity

We continue to support the Richmond Biodiversity Group's key habitats and species Action Plans and generally manage all our spaces to optimise native species diversity.

We have significantly expanded our species surveying and monitoring capacity including running Riverfly monitoring on the Beverley Brook, one bird and three butterfly transects and a reptile survey where encouragingly, there have been several sightings of Common Lizard. Newts have also been found for the first time including a large number of young ones.

We are also using a range of flight interception and subterranean traps to survey for invertebrates. Perhaps the most remarkable news was the result of our 2022 entomological survey by Dr Jonty Denton where 503 species were recorded of which 33 have conservation status – Bicoloured Tree Ant, Large-headed Resin Bee, Bryony Solitary Bee, Fan-bearing Wood Borer and Strawberry Rynchites are just some of the wonderfully named species that live on the Common. Additionally, 139 saproxylic (dead wood) species have been found too, which means Barnes Common is of national importance for saproxylic beetle fauna!

We continue to survey for bats using audiomoth devices and are awaiting results from this summer's camera trapping for hedgehogs in collaboration with ZSL. Indications are for a somewhat better season for what may still be a declining population.

Our Black Poplar project has been able to establish the existence of over 40 newly identified clones with several hundred new plants propagated and distributed around the UK. As Britain's rarest tree, this should significantly help to secure its future.

Wellbeing

Our Community Engagement work continues apace where we are now providing a minimum of three 'events' or 'activities' a month including our wassail, apple day fayre, woodland trail and growers sessions, not to mention a host of walks and talks ranging from history to botany.

Studies continue to show that gardening and getting out into open spaces and meeting other people are highly effective ways of generating increased wellbeing. This has been fully embraced by our 'Vine Road Growers' where we have started working with Richmond Borough Mind, Age UK Richmond and continue to work with the Powerstation Youth Centre which will all, hopefully become successful long term relationships.

Similarly, the Barnes Community Gardeners (BCG) are also having a significant impact on improving wellbeing. By offering previously unavailable greening and gardening services, several housing associations in and around Barnes are now clearly benefitting from increasing social cohesion and community spirit.

Our recent Dementia Friendly walk on the Common illustrated the benefits for those who can become isolated in later life and the importance of offering safe opportunities for engaging with nature to evoke memories and for social interactions.

Lifelong Learning

We continue to focus on Outdoor Learning which is not simply having lessons outdoors, but includes learning about the natural sciences in any environment and location – at home, in gardens and playgrounds, in classrooms and offices.

Paddy Hayes, our Lifelong Learning Officer is continuing to strengthen relationships with local schools, particularly Barnes Primary and Lowther who have significantly increased their visits to the Common with BCL hosting 9 primary classes for learning activities, totalling 229 students.

We also continue to strengthen our links with other schools such as St Paul's and Richmond Park Academy and organisations such as Roehampton University.

While the ever popular Yaffles club continues to attract younger children and their parents, we have also launched our new Eco-Explorers club for older children from 10-14 years old.

Congratulations to 48 students who completed their DoE bronze and 4 students who completed their DoE silver volunteering commitment, representing a grand total of about 1,400 volunteering hours.

Other Activities

Barnes Conservation & Treework Limited ("BC&T")

BCL's commitment to the ever increasing demands of its conservation work on public open spaces means the resources required in terms of staff time and equipment are not available to run this business to the necessary professional level. However, it has been a useful exercise in establishing levels of potential garden work in and around Barnes which we may revisit in due course. Consequently, BC&T has been changed to Barnes Conservation as of May 23 and will now be utilised for any external conservation or consultation projects should they arise.

Vine Road Project

After establishing there was a need for a full planning application rather than obtaining outline planning, which has caused some delay and further costs, sufficient funding has now been obtained to move ahead with detailed design and planning preparations. A planning adviser has been duly appointed to liaise with our excellent and supportive architectural team.

While the fundamental aim of the project is still to reinvigorate the park, planning will now reflect climate resilience for all aspects in terms of both flood and drought. This will include ensuring the Community Hub and park are capable of providing a refuge and any temporary accommodation that is required in any climate emergency, whether of heat or cold. Consequently, we have now received funding support from both the Council's climate change steering group and the Community BlueScapes flood resilience project.

The project will continue to offer facilities for a wide range of users and ages, helping to advance wellbeing and recreational activities. Buildings will meet high standards for sustainability, demonstrating best practice in energy and water use as well as providing a valuable multi-use community facility. Biodiversity will be enhanced by adding wetland landscape with more topography and swales along the Beverley Brook, along with sustainable meadow, trees for shade and orchard trees for blossoms and fruits.

In the meantime, we hope our Community Growing project, weekend pop-up café run by John Ainger and developing group of keen skateboarders will still ensure the park is full of life.

Flood Resilience Project– Community BlueScapes
Good progress has been made with the Defra/EA funded Innovative Flood Resilience project for the Beverley Brook within Richmond – now branded as "Community BlueScapes" – where BCL is in partnership with Richmond Council and The Wildfowl & Wetlands Trust.

The project 'business case' has been accepted and the partnership is now designing and planning a range of specific projects. These will utilise community engagement and nature based solutions to address how neighbourhoods can enhance their resilience, particularly with regards to the risk of local, surface water flooding. This is expected to increase with more frequent severe storms due to climate change, but can be alleviated through attenuation schemes and increased capacity to hold flood water, especially during periods of tidal lock – a particular problem in the lower reaches of the catchment and areas close to the Thames.

Projects will also bring benefits to wellbeing and biodiversity while detailed monitoring and evaluation will establish the effectiveness of the innovative approaches adopted.

We anticipate that by the project's end in March 2027, at least six schemes to improve resilience/building capacity will have been completed along with improving resilience in at least six neighbourhoods. There will also be opportunities at individual, street or community level for people to engage with the project.
Given the finite term, the project's legacy will also be considered, not only within the assigned catchment, but for the brook across the borough, as well as how lessons learned can be deployed positively across the nation.

Community Growing Project - Vine Road
Using organic and regenerative methods to encourage people of all ages, abilities and backgrounds to grow food together, our two volunteer leaders Rashadee Miller and Claire van-Rhyn have put an enormous amount of effort into giving this project the momentum it required.

However, as it has become ever busier, it was clear that a paid role was required to help manage the project on an ongoing basis. Thanks to help from a RPLC grant, Nicky Buley joined in May 2023 and has hit the ground running, overseeing a new water catchment system that collects run-off from the polytunnel roof and increasing the number of food boxes supplied to the Castlenau Foodbank.

Barnes Community Gardeners(BCG)
BCL continues to support the Barnes Community Gardeners who have had considerable success in improving Community Engagement at several social housing associations including Walsingham Lodge, Chertsey Court, Sussex Court, Diana House and Beloe Close. For many of these sites where there were no previous gardening activities, BCG has provided local residents with the opportunity to take up new skills, feel part of a community and help improve their local areas in terms of greening and wildlife.
BCG also makes weekly visits to two local primary schools, showing children how to grow vegetables.

The scheme is led by Crispin O'Brien with Susie Pugh as Project Co-ordinator and supported by FiSH Neighbourhood Care ('FiSH'), the Barnes Community Association ("the BCA") and BCL.

ACHIEVEMENTS AND PERFORMANCE

We participated in the annual awards offered by London in Bloom in 2022, with Barnes Common winning Gold in both Common of the Year and Large Conservation Area categories while Leg o' Mutton was also awarded Gold in the Large Conservation Area.

FINANCIAL REVIEW

Going concern

The Charity regularly considers its current and potential income streams, continuing to strengthen its links with existing funders and partners but also develop new relationships with other organisations too. The charity actively engages with its many donors and is further developing its approach to legacies.

Costs are necessarily rising, particularly materials and repairs to equipment while the cost of living crisis adds pressure to employment costs. Nevertheless, the charity has positive reserves and no long term debt, hence the Board is confident that the charity will continue as a going concern.

Further details regarding the adoption of the going concern can be found in the Accounting policies (2.2).

The Board would also note that it is fully aware of the challenging economic conditions that currently prevail and recognises flexibility maybe required for its various projects but is ready for any opportunities that do arise.

While there was an operating surplus of £13,119 for 2022/23, as for previous years, it should be noted that when revenues are received, expenditure may not be decided upon and incurred until a later period, leading to a potential surplus in one year followed by a deficit in the next.

The commitment we have from LBRuT is to continue as their partner until at least September 2024 and based on frequent communication with them, we are not aware of any reason why this arrangement should not continue, although no formal agreement is currently in place.

Reserves policy

The Company seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability, making reasonable assumptions about ongoing arrangements with LBRuT. The target is to build and maintain unrestricted reserves equating to three months normal expenditure.

At the balance sheet date, the unrestricted reserves stood at £15,005 (2022: £44,927) and the restricted reserves at £103,439 (2022: £60,398). While reserves have increased, it is the case that a significant portion of funding now received is for targeted projects and therefore restricted while the largest cost, salaries (excluding those for the flood resilience project) come out of unrestricted funds. Looking ahead to 2023/24, £50k of unrestricted funding for Sheen and Palewell Commons will help redress the balance while a proportion of wage costs will also be costed against the restricted £50k GLA Rewilding grant.

Free reserves, equating to unrestricted reserves less the amount assigned to fixed assets, were negative £858 (2022: positive £26,743).

Three monthly expenditure for the year was c£75,000 (2022: £42,000) although closer to £51,000 if expenditure on restricted funds is not included. The trustees will be addressing the current level of reserves as part of a wider strategic review.

Principal funding

LBRuT is the principal funding source for the budgeted annual running costs of the Company which receives, via purchase orders, £90,000 per year to manage Barnes Common and £7,000 for LoM. Funding of £9,000 was also received from LBRuT for the annual Woodland Management Plan on Barnes Common along with £100,000 under specific arrangements via the LBRuT / WWT / BCL partnership for the Defra EA Flood Resilience Project – 'Community Bluescapes'.

As at March 2023, contracts have also been agreed for Sheen and Palewell Commons with funding of £49,596 in 2023/24 and £39,000 in 2024/25.

While the original term in the Master Plan for Barnes Common was extended to 2024, it is currently understood that, subject to performance remaining as satisfactory as it has been to date, funding will continue for the foreseeable future for these sites.

We also received £10,600 from Network Rail for initial works at the Goods Yard orchard while LBRuT will receive around £110,000 in additional funding for the use of site and its restoration. LBRuT has further indicated that it will engage BCL to undertake the restoration and that the full funding will be used for the benefit of the community on Barnes Common. Restoration will take several years although the bulk of the work will likely be in the first couple of years.

During the year we launched our new £50 subscription Keystone Membership scheme with 49 members at year end.

We are, as always, extremely grateful for the £11,500 (2022: £6,500) of personal donations that we received during the year and to those who continue to pay what once used to be membership fees as donations, as well as donations from so many of our new members.

For many of our events such as the wassail, fayres, walks and talks along with some of our educational activities, a fee is now charged. This is primarily in an effort to cover costs, although the trustees are always mindful that no one should be excluded on grounds of affordability.

Material investments policy

We do not anticipate that the Company will have any funds for investment beyond cash balances for working capital purposes which will be held in suitable bank accounts.

Our Thanks

Our thanks to all of you who made individual donations, particularly those who contributed in memory of Ali Porter and Anoushka Boone. We are also grateful to everyone who supported our Gator / UTV appeal, raising nearly £3,000 and thanks to those who have contributed £100 or more for our general funding including **Gabrielle Acosta, , Rosie & Oliver Ticciati, Bernard Leuvennink, Marilyn Walker, Robert Scallon and Ian Tottman.**

We would also like to thank St Paul's School, Barnes Cricketers, Palewell Allotments, Barnes Artists, the BCA, Fish (BCG) and Age UK (BCG) who also made generous donations.

We are also grateful to The Heathrow Community Fund, Thames / Wild Trout Trust, Chapman Charitable, Warburtons, the Neighbourly Foundation, the Barnes Fund (BCG), Postcode Society, Greater London Authority and Richmond Parish Lands Charity for grant funding our various projects.

As ever, thanks are due to all our Friends 1,253 (2022: 1,020) including our Keystone Members and thanks too to all our volunteers who contributed over 7,000 volunteer hours, without which the charity simply could not function or achieve as much as it does.

Finally, we would like to thank our colleagues at LBRuT in Parks, Culture, Flood Resilience and in the Climate Change Steering Group along with the Barnes Community Association for all their continuing support and of course our own trustees and very dedicated staff who continue to achieve so much.

Compliance with the Charity Governance Code

The Trustees are aware of the requirements of the Charity Governance Code and keep its application under regular review.

Information on fundraising

Donations are generally sought from Friends, local organisations or other charities. BCL may seek funding from crowd funding initiatives or from the public but will be bound by its Gifts and Donations policy which is on BCL's website.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by order of the members of the board of Trustees and signed on their behalf by:

M E Hildesley

Date: 29/11/23

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Barnes Common Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Signed: Darren Rigden

Dated: 4/12/2023

Darren Rigden

ACA

Crowe U.K. LLP
Chartered Accountants
Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 - 1JH

BARNES COMMON LIMITED

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income from:					
Donations and legacies	3	**64,169**	**20,290**	**84,459**	*58,285*
Charitable activities	4	**100,000**	**111,376**	**211,376**	*186,609*
Other trading activities	5	**740**	**16,570**	**17,310**	*17,131*
Investments (interest)	6	**-**	**542**	**542**	*5*
Total income		**164,909**	**148,778**	**313,687**	*262,030*
Expenditure on:					
Charitable activities	7	**96,868**	**203,700**	**300,568**	*218,021*
Total expenditure		**96,868**	**203,700**	**300,568**	*218,021*
Net income/(expenditure)		**68,041**	**(54,922)**	**13,119**	*44,009*
Transfers between funds	19	**(25,000)**	**25,000**	**-**	*-*
Net movement in funds		**43,041**	**(29,922)**	**13,119**	*44,009*
Reconciliation of funds:					
Total funds brought forward		**60,398**	**44,927**	**105,325**	*61,316*
Net movement in funds		**43,041**	**(29,922)**	**13,119**	*44,009*
Total funds carried forward		**103,439**	**15,005**	**118,444**	*105,325*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 40 form part of these financial statements.

BARNES COMMON LIMITED

(A company limited by guarantee)
REGISTERED NUMBER: 08348124

BALANCE SHEET
AS AT 31 MARCH 2023

	Note		2023 £		2022 £
Fixed assets					
Intangible assets	12		**1,129**		*1,329*
Tangible assets	13		**14,634**		*16,755*
Investments	14		**100**		*100*
			15,863		*18,184*
Current assets					
Debtors	15	**28,665**		*5,731*	
Cash at bank and in hand		**107,915**		*120,930*	
		136,580		*126,661*	
Creditors: amounts falling due within one year	16	**(31,025)**		*(34,765)*	
Net current assets			**105,555**		*91,896*
Total assets less current liabilities			**121,418**		*110,080*
Creditors: amounts falling due after more than one year	17		**(2,974)**		*(4,755)*
Total net assets			**118,444**		*105,325*
Charity funds					
Restricted funds	19		**103,439**		*60,398*
Unrestricted funds	19		**15,005**		*44,927*
Total funds			**118,444**		*105,325*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023



M E Hildesley

Date: 29/4/23

The notes on pages 18 to 40 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The company is a company limited by guarantee (Company number 08348124). The members of the company are the Trustees named on Page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

The company is also a registered charity with registration number is 1153079.

The company's registered office is Riverside House, 40 - 46 High Street. Maidstone. Kent ME14 1JH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Barnes Common Limited (BCL) 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.

2.2 Going concern

Accounting standards require the directors to consider the appropriateness of the going concern basis when preparing the financial statements. The directors believe that the company has sufficient resources to continue in operational existence for the foreseeable future. The directors believe this to be the case as the company has positive reserves and no significant long term liabilities. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The directors confirm that they consider that the going concern basis remains appropriate. (see Financial Review in Trustees Report).

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

3. **Accounting policies (continued)**

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Charitable activities and Governance costs are costs incurred on the company's educational, conservation and community operations, including support costs and costs relating to the governance of the company which are apportioned to the charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company 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 to charitable purposes.

2.7 Intangible assets and amortisation

Intangible assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website costs	-	10 % on costs

3. **Accounting policies (continued)**

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- according to the terms of lease
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3. **Accounting policies (continued)**

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

2.16 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. **Accounting policies (continued)**

2.18 Cash flow

The company has taken advantage of the disclosure exemption from the requirements of Section 7 Statement of Cash Flows, as permitted by FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2.19 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Income and resources are allocated to either restricted or unrestricted funds on the basis of the purposes for which the donation was given. Where no specific restriction has been imposed by the donor, the trustees have the discretion to use the funds for any purpose in furtherance of the charity's objectives.

Assessing the charity's ability to remain a going concern involves critical accounting estimates and judgements. In particular, in forecasting the future charity's income and expenditure. The key assumption made by the Trustees is the ongoing support and income from LBRuT as set out in the Trustees' Report in the principal funding section. Should the funding from LBRuT not continue, and if the charity was not able to sufficiently replace the income to enable it to meet its liabilities as they fall due, the charity might not be able to continue as a going concern.

3. Income from donations and grants

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	2,779	19,790	**22,569**
Grants	61,390	500	**61,890**
Total 2023	64,169	20,290	**84,459**

Grant analysis

Provider	Amount
GLA Rewilding Fund (Palewell)	£ 25,000.00
Richmond Parish Lands	£ 17,812.00
The Barnes Fund (BCG)	£ 8,500.00
LBRuT Local Area Fund (BCG)	£ 5,455.00
Heathrow Community Fund Grant	£ 2,903.00
Postcode Society	£ 920.00
Commonwealth War Graves	£ 500.00
Warburtons Community	£ 400.00
Neighbourly - Seeds of Change	£ 400.00

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	*15,317*	*10,018*	*25,335*
Grants	*32,550*	*400*	*32,950*
Total 2022	*47,867*	*10,418*	*58,285*

Grant analysis

Provider	Amount
GLA	£ 13,000.00
Thames / Wild Trout	£ 7,525.00
The Barnes Fund	£ 6,500.00
LBRuT - Black Poplar	£ 2,500.00
Chapman Charitable Trust	£ 2,000.00
Tree Council	£ 625.00
Age UK	£ 400.00
Neighbourly - Oak Pollards	£ 400.00

3. Income from donations and grants (continued)

Restricted and unrestricted grants were received from several different sources. All grants were received to allow the charity to meet its objectives and activities.

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
LBRuT funding – Barnes Common / LoM	-	98,656	**98,656**
LBRuT funding – Woodland Management	-	12,720	**12,720**
LBRuT / Defra / EA – Flood Resilience project	100,000	-	**100,000**
Total 2023	100,000	111,376	**211,376**

	Restricted funds 2022 £	*Unrestricted funds 2022 £*	*Total funds 2022 £*
LBRuT funding – Barnes Common / LoM	-	*102,625*	*102,625*
LBRuT funding – Woodland Management	-	*18,984*	*18,984*
LBRuT / Defra / EA – Flood Resilience project	*65,000*	-	*65,000*
Total 2022	*65,000*	*121,609*	*186,609*

5. Income from other trading activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Miscellaneous Income	-	556	**556**
Management charge out to Barnes Conservation and Treework Limited	-	1,538	**1,538**
Pop-Up Cafe (Regenerate)	-	129	**129**
Eventbrite ticket sales	-	1,823	**1,823**
BCG Fundraising	740	-	**740**
Corporate Packages (Coca-Cola)	-	250	**250**
Education	-	2,004	**2,004**
NR - Goods Yard - 'Access for All' project	-	8,840	**8,840**
Subscriptions (Keystone)	-	1,430	**1,430**
Total 2023	740	16,570	**17,310**

	Unrestricted funds 2022 £	*Total funds 2022 £*
Part Exchange Flail Mower	*2,250*	*2,250*
Management charge out to Barnes Conservation and Treework Limited	*8,180*	*8,180*
Pop-Up Cafe	*5,914*	*5,914*
Eventbrite ticket sales	*287*	*287*
Commonwealth war graves	*500*	*500*
Total 2022	*17,131*	*17,131*

6. Bank interest and rewards

	Unrestricted funds 2023 £	Total funds 2023 £
Bank interest received	232	**232**
Rewards received	310	**310**
Total 2023	542	**542**

	Unrestricted funds 2022 £	*Total funds 2022 £*
Bank interest received	*5*	*5*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Direct costs	80,622	175,601	**256,223**
Governance costs	16,246	28,099	**44,345**
Total 2023	96,868	203,700	**300,568**

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Direct costs	61,895	135,062	196,957
Governance costs	23	21,041	21,064
Total 2022	61,918	156,103	218,021

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Total funds 2023 £
Direct costs	256,223	**256,223**
Governance costs	44,345	**44,345**
Total 2023	300,568	**300,568**

	Activities undertaken directly 2022 £	Total funds 2022 £
Direct costs	196,957	196,957
Governance costs	21,064	21,064
Total 2022	218,021	218,021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2023 £	*Total funds 2022 £*
Staff costs	**189,809**	*124,780*
Depreciation	**6,153**	*8,038*
Insurance	**9,934**	*5,341*
Printing, postage and stationery	**5,142**	*2,449*
Tools, materials, fuel, repairs etc	**25,863**	*18,344*
Consultancy	**481**	*16,759*
Training	**2,266**	*1,460*
Events, venue and equipment hire	**2,230**	*301*
Recruitment & travel	**1,295**	*1,191*
Educational costs	**152**	*1,070*
Contractor costs	**2,000**	*9,150*
Computer expenses	**5,954**	*3,219*
Clubs & society memberships	**86**	*88*
Telephone	**1,423**	*1,499*
Sundry	**2,575**	*2,105*
Accountancy	**23,408**	*16,833*
Professional & legal fees	**20,937**	*4,231*
Hire purchase interest	**241**	*156*
Bank & agency charges	**619**	*1,007*
Total 2023	**300,568**	*218,021*

9. Independent examiner's remuneration

	2023 £	*2022 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**4,000**	*3,650*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**850**	*633*

10. Staff costs

	2023 £	2022 £
Wages and salaries	**155,861**	*105,465*
Social security costs	**9,017**	*4,466*
Contribution to defined contribution pension schemes	**24,932**	*14,849*
	189,810	*124,780*

The average number of persons employed by the Company during the year was as follows:

	2023 No.	2022 No.
Employees	**6**	*5*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration on a contract for services with the Company. The value of Trustees' remuneration was as follows:

		2023 £	2022 £
A Podmore	Remuneration	**15,000**	*12,000*

The board agreed to pay M.Guzkowska an honorarium of £1,000 per quarter starting from September 2021. She was paid £4,000 for the year (2022: £2,000).

During the year ended 31 March 2023, expenses were repaid to the trustees for various categories of expenditure. Expenses totalling £nil were reimbursed to Mike Hildesley (2022: £5,559), £10 reimbursed to Adrian Podmore (2022: £830), £238 reimbursed to Myszka Guzkowska (2022: £nil), £89 reimbursed to Ian Tottman (2022: £nil) and £5,351 reimbursed to Crispin O'Brien (2022: £nil).

12. Intangible assets

	Website costs £
Cost	
At 1 April 2022	**2,000**
At 31 March 2023	**2,000**
Amortisation	
At 1 April 2022	**671**
Charge for the year	**200**
At 31 March 2023	**871**
Net book value	
At 31 March 2023	**1,129**
At 31 March 2022	*1,329*

13. Tangible fixed assets

	Short-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2022	**18,835**	**74,186**	**3,521**	**96,542**
Additions	**-**	**3,831**	**-**	**3,831**
At 31 March 2023	**18,835**	**78,017**	**3,521**	**100,373**
Depreciation				
At 1 April 2022	**18,835**	**59,856**	**1,096**	**79,787**
Charge for the year	**-**	**5,424**	**528**	**5,952**
At 31 March 2023	**18,835**	**65,280**	**1,624**	**85,739**
Net book value				
At 31 March 2023	**-**	**12,737**	**1,897**	**14,634**
At 31 March 2022	*-*	*14,330*	*2,425*	*16,755*

The net book value of assets held under finance leases or hire purchase contracts, included above is £6,531 (2022: £9,412)

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2022	**100**
At 31 March 2023	**100**
Net book value	
At 31 March 2023	**100**
At 31 March 2022	*100*

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
Barnes Conservation Limited	12587145	C/O Crowe UK LLP, Riverside House 40-46, High Street, Maidstone, Kent, United Kingdom, ME14 1JH	Conservation work

Class of shares	Holding	Included in consolidation
Ordinary	100%	No

14. Fixed asset investments (continued)

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss)/ Surplus/ (Deficit) for the year £	Net assets £
Barnes Conservation Limited	**2,420**	**(3,046)**	**(521)**	**29**

Some expenditure for Barnes Conservation Limited e.g. insurance and cost of equipment is carried by Barnes Common Limited. This expenditure totals £1,130 (2022: £1,071) leaving a true deficit of £1,651 (2022: deficit £555).

15. Debtors

	2023 £	*2022 £*
Due within one year		
Trade debtors	**23,624**	*3,450*
Prepayments and accrued income	**5,041**	*2,281*
	28,665	*5,731*

16. Creditors: Amounts falling due within one year

	2023 £	*2022 £*
Trade creditors	**6,291**	*2,245*
Other taxation and social security	**16,690**	*25,193*
Obligations under finance lease and hire purchase contracts	**1,781**	*2,281*
Pension fund	**1,963**	*1,296*
Investment in group companies	**100**	*100*
Accruals and deferred income	**4,200**	*3,650*
	31,025	*34,765*

17. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Net obligations under finance lease and hire purchase contracts	2,974	4,755

The hire purchase creditors are secured upon the assets to which they relate.

18. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at amortised cost (comprise cash at bank and trade debtors)	131,539	124,380

	2023 £	2022 £
Financial liabilities		
Financial liabilities measured at amortised cost (comprise trade creditors, hire purchase creditors, other taxes and social security creditors, accruals and other creditors)	31,025	34,765

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds - all funds	44,927	148,778	(203,700)	25,000	15,005
Restricted funds					
Heathrow Community Fund Grant	2,325	2,903	(4,829)	-	399
LBRuT Feasibility Vine Road Project	3,664	-	-	-	3,664
Envt Agency / Thames Water / Rivers & Wetlands Community	2,525	-	(2,525)	-	-
Vine Road Project - Greater London Authority	14,975	-	(14,614)	-	361
Black Poplar Project	475	-	(475)	-	-
Chapman Charitable Trust	2,000	-	(2,000)	-	-
LBRuT Local Area Fund (BCG)	7,374	7,144	(13,692)	-	826
Age Concern (BCG)	400	-	(400)	-	-
Defra Flood Resilience	26,660	100,000	(56,913)	(25,000)	44,747
Postcode Society	-	920	(920)	-	-
Richmond Parish Lands Charity	-	17,812	(100)	-	17,712
Seeds of Change (Neighbourly)	-	400	(400)	-	-
GLA Rewilding	-	25,000	-	-	25,000
Barnes Fund (BCG)	-	8,500	-	-	8,500
Warburtons Community	-	400	-	-	400
Gator / UTV Fund	-	1,830	-	-	1,830
	60,398	164,909	(96,868)	(25,000)	103,439
Total of funds	105,325	313,687	(300,568)	-	118,444

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	52,348	149,163	(156,103)	(481)	44,927
Restricted funds					
Heathrow Community Fund Grant	901	-	-	1,424	2,325
LBRuT Feasibility Vine Road Project	8,067	-	(3,460)	(943)	3,664
Envt Agency / Thames Water / Rivers & Wetlands Community	-	7,525	(5,000)	-	2,525
Vine Road Project - Greater London Authority	-	24,542	(9,567)	-	14,975
Black Poplar Project	-	4,275	(3,800)	-	475
Chapman Charitable Trust	-	2,000	-	-	2,000
LBRuT Local Area Fund (BCG)	-	8,500	(1,126)	-	7,374
Age Concern (BCG)	-	625	(625)	-	-
Defra Flood Resilience	-	400	-	-	400
Postcode Society	-	65,000	(38,340)	-	26,660
Richmond Parish Lands	-	-	-	-	-
Seeds of Change (Neighbourly)	-	-	-	-	-
GLA Rewilding	-	-	-	-	-
Barnes Fund (BCG)	-	-	-	-	-
Warburtons Community	-	-	-	-	-
Gator / UTV Fund	-	-	-	-	-
	8,968	112,867	(61,918)	481	60,398
Total of funds	61,316	262,030	(218,021)	-	105,325

19. Statement of funds (continued)

Heathrow Community Fund Grant is to be utilised for the purchase of a mobile sawmill.

LBRuT Feasibility Vine Road Project is to be utilised for initial scoping works for the Vine Road project.

Thames Water / Rivers & Wetlands Community Days is to be utilised for Beverley Brook works (coir rolls) and pond creation (bentonite).

GLA is to be utilised for initial costs including public consultation for the Vine Road Project.

Black Poplar Project is to be utilised for extensive propagation and conservation programme in Richmond.

Chapman Charitable Trust is to be utilised for the provision of scrapes to promote lowland acid grassland habitat.

EA / Defra Flood Resilience is to be utilised for improving flood resilience within the borough - BCL is a consultant / contractor to LBRuT who are answerable to Defra.

Postcode Society is to be utilised for the purchase of bat surveying equipment.

Seeds of Change (Neighbourly) is to be utilised for new boardwalk costs.

GLA Rewilding is to be to be utilised for various improvement works to the Beverley Brook at Palewell.

Richmond Parish Lands is to be utilised for water catchment system and ongoing costs for Growers project including a Project Co-ordinator.

LBRuT Local Area Funds, Barnes Fund, Age Concern (all Barnes Community Gardeners BCG) are to be utilised for several community gardening and greening schemes around Barnes.

Warburton's Community is to be utilised for solar pump for Growers project.

Gator Fund are donations received restricted to the future purchase of a new piece of equipment.

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
General funds	**44,927**	**148,778**	**(203,700)**	**25,000**	**15,005**
Restricted funds	**60,398**	**164,909**	**(96,868)**	**(25,000)**	**103,439**
	105,325	**313,687**	**(300,568)**	**-**	**118,444**

Summary of funds - prior year

	Balance at 1 April 2021 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2022 £*
General funds	*52,348*	*149,163*	*(156,103)*	*(481)*	*44,927*
Restricted funds	*8,968*	*112,867*	*(61,918)*	*481*	*60,398*
	61,316	*262,030*	*(218,021)*	*-*	*105,325*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	14,634	**14,634**
Intangible fixed assets	-	1,129	**1,129**
Fixed asset investments	-	100	**100**
Current assets	103,439	33,141	**136,580**
Creditors due within one year	-	(31,025)	**(31,025)**
Creditors due in more than one year	-	(2,974)	**(2,974)**
Total	103,439	15,005	**118,444**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2022 £	*Unrestricted funds 2022* £	*Total funds 2022* £
Tangible fixed assets	-	*16,755*	*16,755*
Intangible fixed assets	-	*1,329*	*1,329*
Fixed asset investments	-	*100*	*100*
Current assets	*60,398*	*66,263*	*126,661*
Creditors due within one year	-	*(34,765)*	*(34,765)*
Creditors due in more than one year	-	*(4,755)*	*(4,755)*
Total	*60,398*	*44,927*	*105,325*

22. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £24,932 (2022: £14,849). Contributions totalling £1,963 (2022: £1,296) were payable to the fund at the balance sheet date and are included in creditors.

23. Related party transactions

The company is working with London Borough of Richmond upon Thames (LBRuT). LBRuT is the legal manager of Barnes Common under the Metropolitan Commons Acts (Ownership of the common rests with the Dean and Chapter of St. Paul's, acting through the Church Commissioners) and owner of Vine Road recreation ground and Leg o'Mutton reservoir. The charitable activity funding income in the statement of financial activities is all provided by LBRuT.

The company has a 100% owned subsidiary, Barnes Conservation Limited (company number 12587145). During the year, the company provided services to Barnes Conservation Limited totalling £1,845 (2022: £9,816). At the balance sheet date an amount of £1,845 (2022: £nil) was owed from Barnes Conservation Limited.

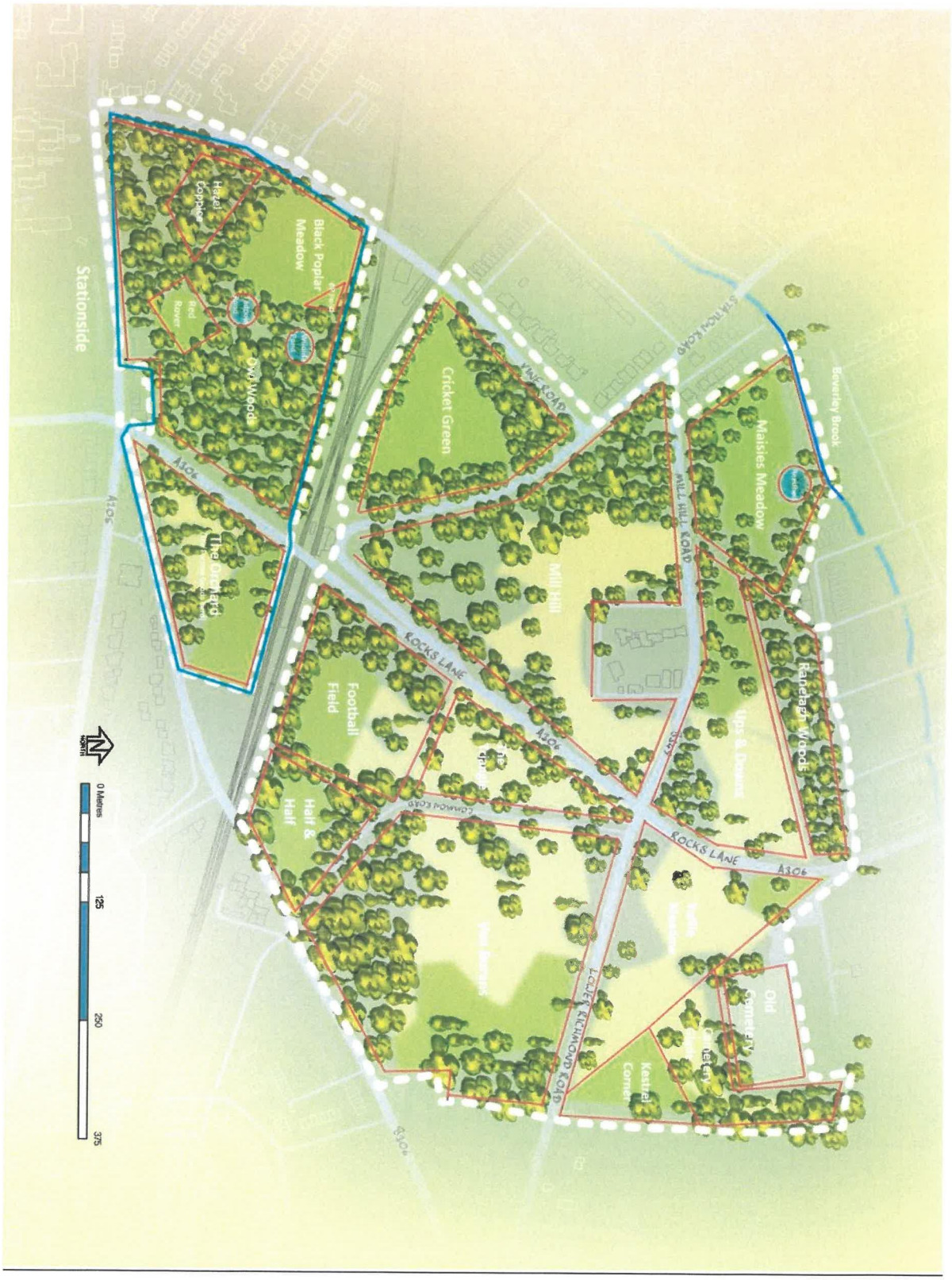
During the year Mr A Podmore, a trustee and director, provided bookkeeping services to the company at agreed market rate charge of £15,000 (2022: £12,000).

During the year M Guzkowska, a trustee and director, was paid an honorarium of £4,000 (2022: £2,000).

BARNES COMMON LIMITED

(A company limited by guarantee)

MAP OF BARNES COMMON



Barnes Common Limited

England & Wales - Charity number 1153079

Accounts

Registered number: 08348124
Charity number: 1153079

BARNES COMMON LIMITED
PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
(A company limited by guarantee)

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BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

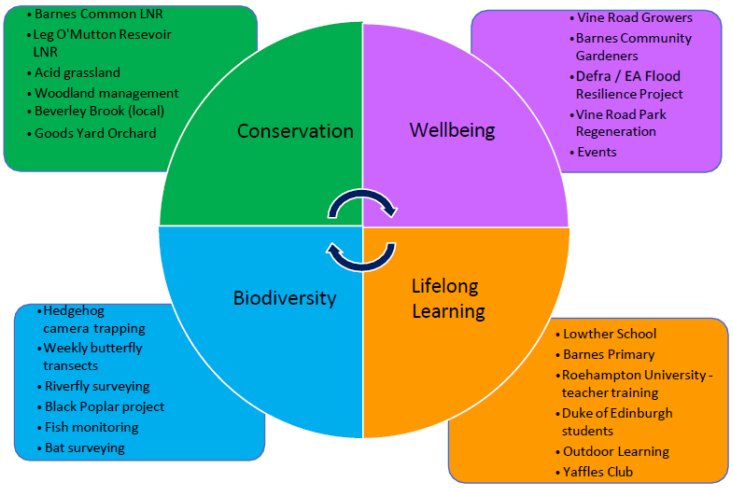
Trustees	M E Hildesley, (Chair) M A J Guzkowska, (Vice - Chair) A Podmore, (Treasurer) M J Cnattingius (resigned 24 May 2022) J N W May C O Thomas I C Tottman (appointed 21 October 2021) C M O'Brien (appointed 24 May 2022)
Company registered number	08348124
Charity registered number	1153079
Registered office	Riverside House 40 - 46 High Street Maidstone Kent ME14 1JH
Accountants	Crowe U.K. LLP Chartered Accountants Riverside House 40 - 46 High Street Maidstone Kent ME14 - 1JH
Bankers	Barclays Bank PLC 75 Kings Street Hammersmith London W6 9HY HSBC Bank PLC 172 Upper Richmond Road Putney London SW15 2SH

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
(A company limited by guarantee)

SUMMARY REVIEW
FOR THE YEAR ENDED 31 MARCH 2022

Barnes Common Limited

Established 1992
Trustees - 7
Staff - 3 full time, 4 part time
Members - 1,100
Volunteers - 7,500 hours
Total Funds - £105k
Surplus - £44k 2021/2022
Website: barnescommon.org.uk



Conservation • Biodiversity • Wellbeing • Lifelong Learning – for all

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
(A company limited by guarantee)

CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

The Chair presents his statement for the year.

This year we celebrate not only the 30th anniversary of the formation of Barnes Common Limited (formerly the Friends of Barnes Common up to April 2022), but also a notable milestone in having acquired over 1,000 members.

From a small group undertaking litter picking and minor works, our activities now extend to a major climate and flood resilience project, in partnership with Richmond Council and WWT, while continuing with our plans to reinvigorate Vine Road Park as a recreational and social centre for the community's wider wellbeing.

As an increasingly active "3rd-sector provider", we have altered one of our Articles (see Objectives and Activities), whilst also modernising and refreshing our branding. Staffing has also dramatically increased in the past 18 months (seven employees plus two on contracts, 6.6 full time equivalent), in part to resource some of our projects, but fundamentally to ensure the charity is capable of delivering to as high a professional standard as possible.

In everything we do, we look to "think globally and act locally" but clearly society is facing some huge challenges, not least climate change, with timescales now measured in decades. Climate change is a symptom of a much deeper malaise where humans are exploiting the earth's resources at a rate estimated to be 1.6 times the level of natural replenishment. This is no excuse to stop trying to understand the problems and make affordable, sustainable improvements, especially where these can be an example to others.

Greater understanding is still needed of the fundamentals of life and the complexity of eco-systems, not just the visible, high end species that are threatened but of the invisible bacteria, fungi and lesser forms of life about which we know relatively little. It is becoming increasingly clear that all life depends on this microbiome to a greater or lesser extent and indeed, recent studies even suggest there a fascinating link between bacteria in the human gut and mental wellbeing. For the vast majority of us, we simply have no concept of the symbiosis between bacteria, fungi and plants - we may vaguely understand that bacteria can release essential minerals from the soil; that plants can photosynthesise sunlight and carbon dioxide into energy giving carbohydrates and that fungal mycelia can trade these to mutual advantage – but do we appreciate how specific these relationships can be and thus how fragile the lives on which they depend?

Writing as one of the older generation, we need to give more than just hope to young people that there is a future they can look forward to, can help shape and above all enjoy. The future can be positive as shown by the wonderful help and support we have received from our members, the local community and the Council, so I hope as you read this, allied with the fantastic work of our dedicated staff and volunteers, you will share my own excitement at the achievements that our young team are already delivering and the plans we have for the future.



Mike Hildesley, Chair

Date:

24th November 2022

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees are pleased to present this ninth report for the year ended 31 March 2022 for the Company, which was incorporated on 4 January 2013 with the object of providing third-sector management for open spaces in Barnes and its surroundings, in particular Barnes Common (Local Nature Reserve LNR), Leg o' Mutton Reservoir LoM (LNR) and the Vine Road Recreation Ground, along with providing information and education in relation thereto as well as more generally on the environment.

The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Barnes Common Limited (previously Friends of Barnes Common) is a charitable company limited by guarantee, incorporated on 4 January 2013 and registered as a charity on 25 July 2013. The Company's registration number is 08348124. The Company's registered charity number is 1153079. The Company's registered office is Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 1JH.

The Company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members (who for this purpose are the trustees) are required to contribute an amount not exceeding £10.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Directors: The Directors of the Company are also Trustees for the purposes of charity law and there is a requirement for a minimum of three and maximum of nine directors. Directors may serve a maximum term of three years after which they may offer themselves for re-election for a further three year term. The Directors are familiar with the practical work of the Charity, and its objectives and plans. They meet regularly to review strategy and monitor progress. Newly appointed directors are provided induction and undertake relevant training which will continue to be provided as and when required in future for existing trustees or new appointees.

During the year, the Charity accepted the resignation of Miranda Cnattingius and welcomed Ian Tottman and Crispin O'Brien to the Board. As our activities increase in range and complexity, BCL is always keen to hear from anyone who may be interested in joining the board.

Members: For the purposes of Company law the Members are the directors/trustees.

For the purposes of voting rights, from 1 April 2020 all individuals or organisations registered as 'Friends' are also taken to be members of Barnes Common Limited ('BCL') who are entitled to vote. The boards' policy on membership is to accept all 'Friends' as members but to reserve the right to withdraw membership if, in the board's absolute discretion, such a member is considered to have brought or be likely to bring BCL or any of its constituents or activities into disrepute.

On the register at 31 March 2022 we had 1,020 members (2021 - 821)

ACCOUNTANTS

During the year, Crowe U.K. LLP expressed their willingness to remain as the Company's independent examiner.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees manage the Company's overall provision of services, with the assistance of seven staff, of which three are full time, based upon the Master Plan for Barnes Common presented to and agreed with the London Borough of Richmond upon Thames ('LBRuT') in 2013, as amended and agreed in writing or verbally with LBRuT for Barnes Common ('the Common'), Vine Road Recreation Ground ('VRR'), Leg o' Mutton Nature Reserve ("LoM") (under a specific conservation management contract) and occasionally in other open spaces.

Trustees
Mike Hildesley continues in his role as Chair.
Myszka Guzkowska continues in her role as Vice-Chair.
Adrian Podmore continues in his role as Treasurer.

Staff
Will Dartnell continues in his role as Conservation Manager.
Jackie Marie continues in her role as Development Manager
Will Scott-Mends continues in his role as Conservation Officer.
Paddy Hayes was appointed in November 2021 as Lifelong Learning Officer.
Tarun Ingvorsen was appointed in January 2022 as Project Manager for the Defra / EA Flood Resilience project.
Eliza Daeschler was appointed in January 2022 as Project Officer for the Defra / EA Flood Resilience and the Vine Road project.
Sharon Morgan resigned from the charity in October 2021.

LBRuT continues to fund the Company at the levels anticipated in the Master Plan whose original term has been extended, currently running until September 2024. Conservation work on LoM and implementing the Woodland Management plans are paid for by LBRuT at the agreed contract rates. Funding for participation in the Flood Resilience project is also provided by LBRuT under specific arrangements.

RELATED PARTY RELATIONSHIPS

The Company works closely with LBRuT which, under the Metropolitan Commons Acts is the legal manager of Barnes Common (ownership of Barnes Common rests with the Dean and Chapter of St Paul's acting through the Church Commissioners). LBRuT is also the owner of the Vine Road Recreation Ground and Leg o' Mutton Nature Reserve.

RISK MANAGEMENT

The Trustees assess the major risks to which the charity is exposed via a Risk Register which is reviewed and updated accordingly at the quarterly board meetings. Risk is mitigated through a combination of insurance cover, appropriate internal procedures and by limiting activities to those for which adequate assurance of funding has been obtained. Financial controls are in place through the use of monthly management account reporting with all bank accounts accessible by two trustees.

The Company has adopted an extensive range of policies including Safeguarding for Children and Vulnerable Adults, along with Codes of Conduct, Health and Safety, Equal Opportunity and Data & Privacy policies which may all be viewed on BCL's website.

The Company is reliant on volunteers for many of its activities and considerable staff time is dedicated to their management and training.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objects are restricted to the following; in each case for the public benefit:

1. To promote the conservation, protection and improvement of the physical and natural environment of metropolitan open land, open spaces and public sites in Barnes and the surrounding areas; specifically, but without prejudice to the generality of this object, to the local nature reserve named Barnes Common and the Vine Road Recreation Ground.

2. To advance the education of the public in the study of ecology and wildlife generally, along with the conservation, protection and improvement of the physical and natural environment and without prejudice to the generality of this object to advance the study of heath lands and acid grasslands.

In April 2022, to reflect BCL's widening range of activities, the first objective has been altered to state:

1. To promote the conservation, protection and improvement of the physical and natural environment and specifically but without prejudice to the generality of this object, the metropolitan open land open spaces and other sites in Barnes, South West London and surrounding areas.

This has been agreed by the Charity Commission.

The Board continues to follow its Vision, Mission, Core values and Objectives:

Our Vision:
Conservation, Biodiversity, Wellbeing, Lifelong Learning… For all the Community

Our Mission:
Through custodianship of our local open spaces we aspire to:
- Inspire the community to be engaged
- Encourage participation and 'ownership'
- Build resilience and leadership
- To respect the environment for present and future generations

Our Core Values:
In all that we do, we strive to be:
- Environmental
- Sustainable
- Collaborative and inclusive
- Innovative
- Offer learning

Our Strategic Objectives are:
1. To conserve key habitats and species
2. To inspire engagement, participation, co-creation and 'ownership' by the whole community
3. To encourage Leisure and Wellbeing
4. To offer Life-Long Learning, Education and Training for all
5. To maintain and develop an effective organisation
6. To communicate effectively with our stakeholders

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR THE PUBLIC BENEFIT

The Trustees are aware of their duty under S.17(5) of the Charities Act 2011 and have referred to the guidance on public benefit when considering the Company's objectives and when planning its vision, mission, core values and strategy. As the Common, Vine Road Rec and LoM are open access sites, the Company's activities that are directly for the public benefit, include the provision of clean, safe and accessible amenities, consulting with LBRuT and other stakeholders on issues such as pathways, parking, public control (bye-laws and related orders), sports uses, rough sleepers and planning issues. Indirectly, the public benefit is served through the provision of conservation management, habitat creation and restoration as well as the preservation of the character of the Common and LoM and making Vine Road rec fit-for-purpose for future generations. The Flood Resilience project aims to improve resilience to floods and climate change for the community within the defined project catchment of the Beverley Brook within Richmond borough and is thus also for the public benefit.

Activities for the year are assessed according to the four themes within our vision.

Conservation

BCL continues to be actively involved in all aspects of conservation management on Barnes Common and Leg o' Mutton Reserve LNR's.

- on our nationally rare, lowland, dry acid grassland on Barnes Common, we continue to manage scrub, push back boundaries and have undertaken some large soil scrapes to enhance both quality and coverage;
- neutral grassland: we have introduced more flowering species, as well as working with the Centaur project, which has brought its team of horses to cut grass for hay, which is then baled and supplied back to them.
- wetland: we have created new ponds and swales, as well as enhancing the brook margin and watercourse, including removing invasive species and installing brushwood faggots, re-using materials from the Common;
- woodland: continuing implementation of our multi-year Woodland Conservation Management Plan including pollarding and 'veteranisation'
- at Leg o'Mutton, we have continued the programme of improving the site for nature conservation, especially for the bird and bat populations, along with widening viewing windows and commencing initial investigations into water level and quality management;
- through partnerships and links with Barnes Community Gardeners, the Beverley Brook Partnership, Centaur Project and the Black Poplar Project we also provide conservation and related work elsewhere.

Biodiversity

We have a deep concern for Biodiversity and the environment more generally. We recognise the importance of connectivity and support the preservation of green and blue corridors. We are also strong advocates of dark corridors, since, although hard data is not easy to obtain, it may well be that more than two thirds of many species are nocturnal – not just bats.

We support the Richmond Biodiversity Group's key habitats and species Action Plans and generally manage our spaces to optimise native species diversity, for example, by removing invasive species, retaining standing and fallen dead wood and re-using natural materials where possible. Extensive surveying and monitoring is regularly undertaken for our habitats and species, particularly bats, hedgehogs, butterflies, dragonflies, invertebrates and fish, providing general data as well as supporting scientific studies.

Specific mention should be made of our support for Richmond's Black Poplar project (led by Jamie Simpson) which has national significance since it has become Britain's rarest native tree and suffers from limited genetic variety, due to loss of natural habitat: DNA testing has shown Richmond is a hotspot for naturally generated clones: we are helping to conserve these trees by propagating and raising supplies of saplings from 48 unique clones found locally, which will be planted across the nation over the next three or so years.

Wellbeing

Our activities give a wide range of people the opportunity to improve their wellbeing. This is often viewed in five pillars which strongly influence how we feel about ourselves:

- Connecting, and having a sense of belonging, with trust in others
- Being physically active
- Taking notice of the environment around us
- Keeping on learning and doing new, interesting things
- Giving and caring for others.

As a 3rd-sector provider we already involve the community extensively in what we do. In our projects, we increasingly look to co-design and co-produce, enabling individuals wherever possible to have an influence on matters that they care about.

The importance of open spaces to wellbeing was dramatically demonstrated during lockdown, when visits to our spaces approximately quadrupled. Although numbers have declined since, they remain significantly higher than before the pandemic – and many people have commented on the pleasure they gain from having discovered the Common or Leg o' Mutton. Increasingly studies are proving that gardening and getting out into open spaces are highly effective ways to generate increased wellbeing.

Our Community Engagement across all of our activities aims to develop wellbeing – for example providing events such as our wassail, harvest fair and craft sessions or opportunities to participate in walks and talks ranging from history to botany.

Lifelong Learning

Outdoor Learning is a key aspect of our Community Engagement, but is not simply having lessons outdoors, although that is part of it. It includes learning about the natural sciences in any environment and location – at home, in gardens and playgrounds, in classrooms and offices.

Through our courses, classes, events and volunteering activities, we are committed to learning for all ages.

We are delighted that we have been invited to offer continuing professional development sessions for teachers and that schools have begun to visit us and we them. Our Yaffles group for families with children has grown significantly, as have the number of DoE participants choosing to volunteer with us.

Other Activities

Barnes Conservation & Treework Limited ("BC&T") continues to trade as a subsidiary, undertaking work of a commercial nature relating to conservation tree management within the community, including in private gardens. Any surplus generated will be used for the benefit of the charity.

Vine Road Project
Following the extensive public consultations in summer 2021and the subsequent positive feedback received, we submitted proposals for a Master Plan to Richmond Council and were delighted that this received support from the Environment, Sustainability, Sports and Culture Committee in June 2022. We are now working on bringing this forward to Planning, as well as providing further detailed designs and addressing the funding challenges. We feel that this project will not only reinvigorate the park for a wider range of users, but will also help advance outdoor learning, community engagement and flood and climate resilience. Biodiversity will be enhanced by adding wetland landscape with more topography and swales along the Beverley Brook, along with sustainable

meadow, trees for shade and orchard trees for blossoms and fruits. Buildings will meet high standards for sustainability, demonstrating best practice in energy and water use as well as providing a valuable multi-use community facility.

In the meantime, we continue to look for ways in which the park can immediately offer more to the community, such as the pop-up coffee cart run by Regenerate, a Roehampton based charity helping young people into work and by providing temporary ramps for skateboarding sessions.

Flood Resilience Project
Our partnership with LBRuT (lead) and Wildfowl & Wetland Trust (WWT) was awarded this £6m, six-year project grant in 2021. We have now undertaken considerable research and evaluation of the local flood risks, as well as investigating the local opportunities to use natural / nature based solutions to build resilience to flood and climate change. There is a significant opportunity to gain benefits for our open spaces, parks, streets and at individual property level, delivering biodiversity and improved wellbeing at relatively low cost.

We have built up a team of staff to implement the proposals and intend that a significant part of this project will involve co-creation with the local community. In the course of the coming year, we will be stepping up communications and engagement with local groups and individuals as well as progressing some specific projects as examples of what can be done by the community, particularly, harvesting valuable fresh water, replenishing ground water and attenuating flows into rivers and surface water drainage to improve water quality and improve resilience to both flooding and climate change.

Community Growing Project
Our Community Gardeners at Vine Road have been going from strength to strength with volunteers Rashadee Miller and Claire van-Rhyn taking the reins and introducing many more people to the delights of growing and producing food. It has been a remarkable transformation since the trials of lockdown.

Barnes Community Gardeners
We are also pleased to be supporting the Barnes Community Gardeners (BCG). This initiative brings people together from the local Barnes area through sustainable community gardening to provide benefits for wellbeing, biodiversity and outdoor spaces (public or private), particularly those spaces deemed to be poorly utilised or not used at all. Since its inception in autumn 2021, BCG has made significant progress helping vulnerable individuals with gardening and within the local community, particularly in some of the local housing estates. The scheme is supported by FiSH Neighbourhood Care (‘FiSH’), the Barnes Community Association (“the BCA”) and BCL. Crispin O’Brien leads with Susie Pugh as Project Co-ordinator.

ACHIEVEMENTS AND PERFORMANCE

We participated in the annual awards offered by London in Bloom in 2021, with Barnes Common winning **Gold** in both Common of the Year and Large Conservation Area categories while Leg o’ Mutton was awarded Silver Gilt, in the Large Conservation Area. Vine Road Recreation Ground also retained its Green Flag status, first awarded in 2021.

FINANCIAL REVIEW

Going concern

Overall, the Charity is taking steps to enhance income and control costs, has positive reserves and no long term debt, hence the Board is confident that the charity will continue as a going concern.

Further details regarding the adoption of the going concern can be found in the Accounting policies (2.2).

The Board would note three further points. Firstly, it acknowledges that funding the full extent of projects could be difficult in the current economic circumstances and anticipates some phasing may be necessary and that the Board is prepared to scale back or otherwise adjust plans if necessary.

Secondly, when revenues are received, corresponding expenditure can be over multiple years, leading to surplus in one year and a loss next. The operating surplus of £44,009 for 2021/22 was mainly due to the receipt of £60,000 funding towards the Defra / EA Flood Resilience project, received at the end of the last quarter of the year, a portion of which was prepayment.

Thirdly, the commitment we have from LBRuT is to continue as their partner until at least September 2024 and we see no reason why this arrangement should not continue, although nothing has yet been formally agreed.

Reserves policy

The Company seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability, making reasonable assumptions about ongoing arrangements with LBRuT. The target is to build and maintain unrestricted reserves equating to three months normal expenditure. At the balance sheet date, the unrestricted reserves stood at £44,927 (2021 - £52,348) and the restricted reserves at £60,398 (2021 - £8,968). Free reserves, equating to unrestricted reserves less the amount assigned to fixed assets, were £26,743 (2021 - £37,327). Three monthly expenditure for the year was c£42,000, so within the acceptable unrestricted reserve level.

Principal funding

LBRuT is the principal funding source for the budgeted annual running costs of the company - £97,000 per year via purchase orders year to manage Barnes Common and LoM. It is currently understood that, subject to performance remaining as satisfactory as it has been to date, funding will continue for the foreseeable future.

Funding was also received from LBRuT for the annual woodland management on Barnes Common c£9,000 and £65,000 via the LBRuT / WWT / BCL partnership for the Defra EA Flood Resilience Project which is expected to run for the next five years.

We are, as always, extremely grateful for the £6,500 of personal donations that we received during the year and to those who continue to pay what once used to be membership fees as donations, as well as donations from so many of our new members.

For some mainstream events e.g. the Wassail, a fee is now charged but the Trustees are mindful that on any occasion when there might be a fee or charge, no one should be excluded on grounds of affordability. The Company may in future undertake some holiday activities and events consistent with its objectives for which there may be a modest charge, or support or promote such activities or events which are organised by other groups. Any income derived from these or other sources, such as pavilion hire when this is possible, is applied towards the Company's charitable purposes.

Material investments policy

We do not anticipate that the Company will have any funds for investment beyond cash balances for working capital purposes which will be held in suitable bank accounts.

Our Thanks

On an individual level, we would firstly like to thank **Miranda Cnattingius** who has stepped down as a trustee and **Sharon Morgan** who has moved back to her home in Dorset, both of whom have made enormous contributions to the charity.

Miranda was instrumental in setting up our first educational activity through the ever popular Yaffles group which still continues today and for her never ending energy and enthusiasm in getting the charity to embrace recycling.

Sharon joined the charity in 2015 and started to focus the charity's efforts on education and community engagement. She established our association with Paddock School and Roehampton University, initiated the growing project at Vine Road including the polytunnel and raised beds and also introduced SLOWER, our sustainability policy.

Thanks also to **John Ainger** and his pop up café at Vine Road who has been very supportive of the charity and helped keep everyone in coffee during the days of covid and also to **David Pearce** who has created and helped implement our new branding.

During the year, we have again received donations from many of our Friends, for which we are extremely grateful including donations of £100 or over from **Gabrielle Costa, John Haworth, Mike Hildesley, Rosie & Oliver Ticciati, Bernard Leuvennink, Judy Gowing, Chris Chapman, William McDonnell** and **Tom Drew**.

Thanks too, to all those who contributed to our crowdfunding campaign to undertake a feasibility study for the Vine Road Park project and those who helped with the vital work being carried out for Richmond's Black Poplar project.

We are also grateful to The Heathrow Community Fund, Thames / Wild Trout Trust, Chapman Charitable, the Tree Council, the Neighbourly Foundation and the Barnes Fund for grant funding our various projects and also for substantial donations from the Barnes Artists, Barnes Goldens and Barnes Pantry.

As ever, thanks are due to all our volunteers, with an estimate of over 7,500 volunteer hours contributed in the year (2021 – 6,000). Without this, the charity simply could not function or achieve as much as it does.

Finally, we would like to thank our colleagues at LBRuT, in Parks, Culture and Flood Resilience planning, to the Barnes Community Association for all their continuing support and of course our trustees and very dedicated staff, all of whom do and have done so much.

Compliance with the Charity Governance Code

The Trustees are aware of the requirements of the Charity Governance Code and keep its application under regular review.

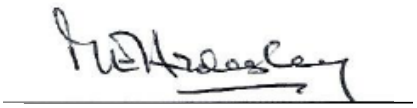
Information on fundraising

Donations are generally sought from Friends or local organisations or other charities, although the charity was involved in a crowd- funding initiative to establish the feasibility of the Vine Road project. Using a platform required by the London Mayor who also pledged funds, this raised c£11k. The charity may well seek future funding from the public but will be bound by its Grants and Donations policy which is on the website.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Approved by order of the members of the board of Trustees and signed on their behalf by:



M E Hildesley

Date:

24th November 2022

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Barnes Common Limited previously known as Friends of Barnes Common ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

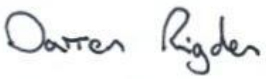
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Signed: 

Dated: 1st December 2022

Darren Rigden

ACA

Crowe U.K. LLP
Chartered Accountants
Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 - 1JH

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**47,867**	**10,418**	**58,285**	*20,672*
Charitable activities	4	**65,000**	**121,609**	**186,609**	*97,594*
Other trading activities	5	**-**	**17,131**	**17,131**	*9,283*
Investments (interest)	6	**-**	**5**	**5**	*29*
Total income		**112,867**	**149,163**	**262,030**	*127,578*
Expenditure on:					
Charitable activities	7	**61,918**	**156,103**	**218,021**	*146,809*
Total expenditure		**61,918**	**156,103**	**218,021**	*146,809*
Net income/(expenditure)		**50,949**	**(6,940)**	**44,009**	*(19,231)*
Transfers between funds	19	**481**	**(481)**	**-**	*-*
Net movement in funds		**51,430**	**(7,421)**	**44,009**	*(19,231)*
Reconciliation of funds:					
Total funds brought forward		**8,968**	**52,348**	**61,316**	*80,547*
Net movement in funds		**51,430**	**(7,421)**	**44,009**	*(19,231)*
Total funds carried forward		**60,398**	**44,927**	**105,325**	*61,316*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 38 form part of these financial statements.

BARNES COMMON LIMITED PREVIOUSLY KNOWN AS FRIENDS OF BARNES COMMON

(A company limited by guarantee)
REGISTERED NUMBER: 08348124

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		*2021* *£*
Fixed assets					
Intangible assets	12		**1,329**		*1,529*
Tangible assets	13		**16,755**		*13,392*
Investments	14		**100**		*100*
			18,184		*15,021*
Current assets					
Debtors	15	**5,731**		*4,586*	
Cash at bank and in hand		**120,930**		*57,858*	
		126,661		*62,444*	
Creditors: amounts falling due within one year	16	**(34,765)**		*(14,249)*	
Net current assets			**91,896**		*48,195*
Total assets less current liabilities			**110,080**		*63,216*
Creditors: amounts falling due after more than one year	17		**(4,755)**		*(1,900)*
Total net assets			**105,325**		*61,316*
Charity funds					
Restricted funds	19		**60,398**		*8,968*
Unrestricted funds	19		**44,927**		*52,348*
Total funds			**105,325**		*61,316*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

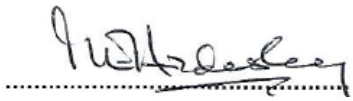
The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



M E Hildesley

Date:

24th November 2022

The notes on pages 18 to 38 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

The company is a company limited by guarantee (Company number 08348124). The members of the company are the Trustees named on Page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

The company is also a registered charity with registration number is 1153079.

The company's registered office is Riverside House, 40 - 46 High Street. Maidstone. Kent ME14 1JH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Barnes Common Limited (BCL) 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.

2.2 Going concern

Accounting standards require the directors to consider the appropriateness of the going concern basis when preparing the financial statements. The directors believe that the company has sufficient resources to continue in operational existence for the foreseeable future. The directors believe this to be the case as the company has positive reserves and no significant long term liabilities. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

The directors confirm that they consider that the going concern basis remains appropriate. (see Financial Review in Trustees Report).

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational, conservation and community operations, including support costs and costs relating to the governance of the company which are apportioned to the charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company 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 to charitable purposes.

2.7 Intangible assets and amortisation

Intangible assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website costs	-	10 % on costs

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £400 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- according to the terms of lease
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as ‘Gains / (Losses) on investments’ in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.16 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Accounting policies (continued)

2.18 Cash flow

The company has taken advantage of the disclosure exemption from the requirements of Section 7 Statement of Cash Flows, as permitted by FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2.19 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Income and resources are allocated to either restricted or unrestricted funds on the basis of the purposes for which the donation was given. Where no specific restriction has been imposed by the donor, the trustees have the discretion to use the funds for any purpose in furtherance of the charity's objectives.

Assessing the charity's ability to remain a going concern involves critical accounting estimates and judgements. In particular, in forecasting the future charity's income and expenditure. The key assumption made by the Trustees is the ongoing support and income from LBRuT as set out in the Trustees' Report in the principal funding section. Should the funding from LBRuT not continue, and if the charity was not able to sufficiently replace the income to enable it to meet its liabilities as they fall due, the charity might not be able to continue as a going concern.

3. Income from donations and grants

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	15,317	10,018	**25,335**
Grants	32,550	400	**32,950**
Total 2022	47,867	10,418	**58,285**

Grant analysis

GLA - £13,000
Thames / Wild Trout - £7,525
LBRuT - Black Poplar - £2,500
The Barnes Fund - £6,500
Chapman Charitable Trust - £2,000
Tree Council - £625
AGE UK - £400
Neighbourly - Oak Pollards - £400

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Donations	*-*	*16,688*	*16,688*
Grants	*1,234*	*2,750*	*3,984*
Total 2021	*1,234*	*19,438*	*20,672*

In 2022, restricted and unrestricted grants were received from several different sources. All grants were received to allow the charity to meet its objectives and activities.

In 2021, the Grant was received from the Heathrow Community Fund to support a project to improve the facilities at the Vine Road Recreation Ground.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
LBRuT funding – Barnes Common / LoM	-	102,625	**102,625**
LBRuT funding – Woodland Management	-	18,984	**18,984**
LBRuT / Defra / EA – Flood Resilience project	65,000	-	**65,000**
Total 2022	65,000	121,609	**186,609**

	Unrestricted funds 2021 £	*Total funds 2021 £*
LBRuT funding	*97,894*	*97,894*
Forest school and other income (refund)	*(300)*	*(300)*
Total 2021	*97,594*	*97,594*

5. Income from other trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Part Exchange Flail Mower	2,250	**2,250**
Management charge out to Barnes Conservation and Treework Limited	8,180	**8,180**
Pop-Up Cafe	5,914	**5,914**
Eventbrite ticket sales	287	**287**
Commonwealth war graves	500	**500**
	17,131	**17,131**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Sale of old BCS machines	*4,850*	*4,850*
Management charge out to Barnes Conservation and Treework Limited	*3,331*	*3,331*
Pavilion hire	*600*	*600*
Other income	*2*	*2*
Commonwealth war graves	*500*	*500*
	9,283	*9,283*

6. Bank interest

	Unrestricted funds 2022 £	Total funds 2022 £
Bank interest received	5	**5**

	Unrestricted funds 2021 £	*Total funds 2021 £*
Bank interest received	*29*	*29*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Direct costs	61,895	135,062	**196,957**
Governance costs	23	21,041	**21,064**
Total 2022	61,918	156,103	**218,021**

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Direct costs	*21,595*	*113,745*	*135,340*
Governance costs	-	*11,469*	*11,469*
Total 2021	*21,595*	*125,214*	*146,809*

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Direct costs	196,957	**196,957**
Governance costs	21,064	**21,064**
Total 2022	218,021	**218,021**

	Activities undertaken directly 2021 £	*Total funds 2021 £*
Direct costs	*135,340*	*135,340*
Governance costs	*11,469*	*11,469*
Total 2021	*146,809*	*146,809*

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**124,780**	*87,838*
Depreciation	**8,038**	*8,865*
Insurance	**5,341**	*4,087*
Postage and stationery	**2,449**	*867*
Tools, materials, fuel,repairs etc	**18,344**	*8,247*
Consultancy	**16,759**	*18,702*
Training	**1,460**	*1,251*
Equipment and venue hire	**301**	*450*
Recruitment & travel	**1,191**	*740*
Educational costs	**1,070**	*-*
Contractor costs (Ponds)	**9,150**	*-*
Computer expenses	**3,219**	*2,945*
Clubs & society memberships	**88**	*48*
Telephone	**1,499**	*935*
Sundry	**2,105**	*-*
Accountancy	**16,833**	*11,279*
Professional & legal fees	**4,231**	*190*
Hire purchase interest	**156**	*127*
Bank & agency charges	**1,007**	*238*
Total 2022	**218,021**	*146,809*

9. Independent examiner's remuneration

	2022 £	*2021 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**3,650**	*3,350*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**633**	*1,363*

10. Staff costs

	2022	2021
	£	£
Wages and salaries	**105,465**	*74,242*
Social security costs	**4,466**	*2,205*
Contribution to defined contribution pension schemes	**14,849**	*11,391*
	124,780	*87,838*

The average number of persons employed by the Company during the year was as follows:

	2022	2021
	No.	No.
Employees	**5**	*3*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration on a contract for services with the Company. The value of Trustees' remuneration was as follows:

		2022	2021
		£	£
A Podmore	Remuneration	**12,000**	*6,666*

The board agreed to pay M.Guzkowska an honorarium of £1,000 per quarter starting from September 2021. She was paid £2,000 for the year.

During the year ended 31 March 2022, expenses totalling £5,558.88 were reimbursed to Mike Hildesley for equipment and materials for Vine Road project (2021 £0) and £830.05 reimbursed to Adrian Podmore (travel/courier) (2021 - £88).

12. Intangible assets

	Website costs £
Cost	
At 1 April 2021	**2,000**
At 31 March 2022	**2,000**
Amortisation	
At 1 April 2021	**471**
Charge for the year	**200**
At 31 March 2022	**671**
Net book value	
At 31 March 2022	**1,329**
At 31 March 2021	*1,529*

13. Tangible fixed assets

	Short-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2021	**18,835**	**68,249**	**1,652**	**88,736**
Additions	**-**	**9,332**	**1,869**	**11,201**
Disposals	**-**	**(3,395)**	**-**	**(3,395)**
At 31 March 2022	**18,835**	**74,186**	**3,521**	**96,542**
Depreciation				
At 1 April 2021	**14,798**	**59,926**	**620**	**75,344**
Charge for the year	**4,037**	**3,325**	**476**	**7,838**
On disposals	**-**	**(3,395)**	**-**	**(3,395)**
At 31 March 2022	**18,835**	**59,856**	**1,096**	**79,787**
Net book value				
At 31 March 2022	**-**	**14,330**	**2,425**	**16,755**
At 31 March 2021	*4,037*	*8,322*	*1,033*	*13,392*

The net book value of assets held under finance leases or hire purchase contracts, included above is £9,412 (2021 - £3,488)

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 April 2021	**100**
At 31 March 2022	**100**
Net book value	
At 31 March 2022	**100**
At 31 March 2021	*100*

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
Barnes Conservation and Treework Limited	12587145	C/O Crowe UK LLP, Riverside House 40-46, High Street, Maidstone, Kent, United Kingdom, ME14 1JH	Conservation work

Class of shares	Holding	Included in consolidation
Ordinary	100%	No

14. Fixed asset investments (continued)

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Barnes Conservation and Treework Limited	**11,645**	**(11,024)**	**516**	**550**

Some expenditure for Barnes Common and Tree Work Limited e.g. insurance and cost of equipment is carried by Friends of Barnes Common. This expenditure totals £1,071 (2021: £447) leaving a true deficit of £555 (2021: surplus £381).

15. Debtors

	2022 £	*2021 £*
Due within one year		
Trade debtors	**3,450**	*2,476*
Prepayments and accrued income	**2,281**	*2,110*
	5,731	*4,586*

16. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Trade creditors	**2,245**	*4,354*
Other taxation and social security	**25,193**	*4,038*
Obligations under finance lease and hire purchase contracts	**2,281**	*1,200*
Other creditors	**1,396**	*1,307*
Accruals and deferred income	**3,650**	*3,350*
	34,765	*14,249*

17. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Net obligations under finance lease and hire purchase contracts	**4,755**	*1,900*

The hire purchase creditors are secured upon the assets to which they relate.

18. Financial instruments

	2022	2021
	£	£
Financial assets		
Financial assets measured at amortised cost (comprise cash at bank and trade debtors)	**124,380**	*60,334*

	2022	2021
	£	£
Financial liabilities		
Financial liabilities measured at amortised cost (comprise trade creditors, hire purchase creditors, other taxes and social security creditors, accruals and other creditors)	**34,020**	*16,149*

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
General Funds - all funds	**52,348**	**149,163**	**(156,103)**	**(481)**	**44,927**
Restricted funds					
Heathrow Community Fund Grant	**901**	**-**	**-**	**1,424**	**2,325**
LBRuT Feasibility Vine Road Project	**8,067**	**-**	**(3,460)**	**(943)**	**3,664**
Envt Agency / Thames Water / Rivers & Wetlands Community Days	**-**	**7,525**	**(5,000)**	**-**	**2,525**
Vine Road Project - Greater London Authority	**-**	**24,542**	**(9,567)**	**-**	**14,975**
Black Poplar Project	**-**	**4,275**	**(3,800)**	**-**	**475**
Chapman Charitable Trust	**-**	**2,000**	**-**	**-**	**2,000**
Barnes Fund (Barnes Community Gardeners)	**-**	**8,500**	**(1,126)**	**-**	**7,374**
The Tree Council	**-**	**625**	**(625)**	**-**	**-**
Age Concern (BCG)	**-**	**400**	**-**	**-**	**400**
Defra Flood Resilience	**-**	**65,000**	**(38,340)**	**-**	**26,660**
	8,968	**112,867**	**(61,918)**	**481**	**60,398**
Total of funds	**61,316**	**262,030**	**(218,021)**	**-**	**105,325**

Statement of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2021 £*
Unrestricted funds					
General Funds - all funds	*52,161*	*126,344*	*(125,214)*	*(943)*	*52,348*

19. Statement of funds (continued)

Restricted funds

Heathrow Community Fund Grant	*1,234*	*1,234*	*(1,567)*	*-*	*901*
LBRuT Feasibility Vine Road Project	*27,152*	*-*	*(20,028)*	*943*	*8,067*
	28,386	*1,234*	*(21,595)*	*943*	*8,968*
Total of funds	*80,547*	*127,578*	*(146,809)*	*-*	*61,316*

Heathrow Community Fund Grant utilised for providing resource for the growers at Vine Road including raised beds, soil, plants, seeds and apple press.

LBRuT Feasibility Vine Road Project utilised for initial scoping works for the Vine Road project.

Envt Agency / Thames Water / Rivers & Wetlands Community Days utilised for pond creation and Beverley Brook improvements.

Vine Road Project – Greater London Authority utilised for initial costs including public consultation.

Black Poplar Project utilised for propagation and conservation programme for these trees in London Borough of Richmond.

Chapman Charitable Trust utilised for the provision of scrapes to promote acid grassland habitat.

Barnes Fund (Barnes Community Gardeners) utilised for greening, gardening and community engagement within Barnes.

The Tree Council utilised for the provision of hedging on the Common.

Age Concern (BCG) utilised for greening, gardening and community engagement within Barnes.

Defra Flood Resilience utilised for improving flood resilience within the borough - BCL is a consultant / contractor to LBRuT who are answerable to Defra.

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
General funds	**52,348**	**149,163**	**(156,103)**	**(481)**	**44,927**
Restricted funds	**8,968**	**112,867**	**(61,918)**	**481**	**60,398**
	61,316	**262,030**	**(218,021)**	**-**	**105,325**

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2021 £*
General funds	*52,161*	*126,344*	*(125,214)*	*(943)*	*52,348*
Restricted funds	*28,386*	*1,234*	*(21,595)*	*943*	*8,968*
	80,547	*127,578*	*(146,809)*	*-*	*61,316*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	16,755	**16,755**
Intangible fixed assets	-	1,329	**1,329**
Fixed asset investments	-	100	**100**
Current assets	60,398	66,263	**126,661**
Creditors due within one year	-	(34,765)	**(34,765)**
Creditors due in more than one year	-	(4,755)	**(4,755)**
Total	60,398	44,927	**105,325**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2021	*Unrestricted funds 2021*	*Total funds 2021*
	£	*£*	*£*
Tangible fixed assets	*-*	*13,392*	*13,392*
Intangible fixed assets	*-*	*1,529*	*1,529*
Fixed asset investments	*-*	*100*	*100*
Current assets	*8,968*	*53,476*	*62,444*
Creditors due within one year	*-*	*(14,249)*	*(14,249)*
Creditors due in more than one year	*-*	*(1,900)*	*(1,900)*
Total	*8,968*	*52,348*	*61,316*

22. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £14,849 (2021 - £11,391). Contributions totalling £1,296 (2021 - £1,207) were payable to the fund at the balance sheet date and are included in creditors.

23. Related party transactions

The company is working with London Borough of Richmond upon Thames (LBRuT). LBRuT is the legal manager of Barnes Common under the Metropolitan Commons Acts (Ownership of the common rests with the Dean and Chapter of St. Paul's, acting through the Church Commissioners) and owner of Vine Road recreation ground and Leg o'Mutton reservoir. The charitable activity funding income in the statement of financial activities is all provided by LBRuT.

During the year Mr A Podmore, a trustee and director, provided bookkeeping services to the company at agreed market rate charge of £12,000 (2021 - £6,666).

During the year M Guzkowska, a trustee and director, was paid an honorarium of £2,000.

Map of Barnes Common



Barnes Common Limited

England & Wales - Charity number 1153079

Accounts

Registered number: 08348124
Charity number: 1153079

FRIENDS OF BARNES COMMON

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FRIENDS OF BARNES COMMON
(A company limited by guarantee)

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FRIENDS OF BARNES COMMON

(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	M E Hildesley, (Chair) M A J Guzkowska, (Vice - Chair) (appointed 30 September 2020) A Podmore, (Treasurer) M J Cnattingius J N W May C O Thomas
Company registered number	08348124
Charity registered number	1153079
Registered office	Riverside House 40 - 46 High Street Maidstone Kent ME14 1JH
Accountants	Crowe U.K. LLP Chartered Accountants Riverside House 40 - 46 High Street Maidstone Kent ME14 - 1JH
Bankers	Barclays Bank PLC 75 Kings Street Hammersmith London W6 9HY HSBC Bank PLC 172 Upper Richmond Road Putney London SW15 2SH

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are pleased to present this eighth report for the year ended 31 March 2021 for the Company, which was incorporated on 4 January 2013 with the object of providing third-sector management for open spaces in Barnes and its surroundings, and in particular Barnes Common and the Vine Road Recreation Ground, along with providing information and education in relation thereto as well as more generally on the environment.

The Trustees confirm that the Annual Report and financial statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Friends of Barnes Common (previously Barnes Common Management Company) is a charitable company limited by guarantee, incorporated on 4 January 2013 and registered as a charity on 25 July 2013. The Company's registration number is 08348124.The Company's registered charity number is 1153079.The Company's registered office is Riverside House, 40 - 46 High Street, Maidstone, Kent, ME14 1JH.

The Company was established under a Memorandum of Association that established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up, members (who for this purpose are the trustees) are required to contribute an amount not exceeding £10.

METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Directors: The Directors of the Company are also Trustees for the purposes of charity law and there is a requirement for a minimum of three and maximum of nine directors. At each AGM a minimum of one third of the Directors must retire by rotation. However, they may offer themselves for re-election. The Directors are familiar with the practical work of the Charity, and its objectives and plans. They meet regularly to review strategy and monitor progress. Newly appointed directors are provided induction and undertake relevant training which will continue to be provided as and when required in future for existing trustees or new appointees.

Members: For the purposes of Company law the Members are the directors/trustees.

For the purposes of voting rights, from 1 April 2020 all individuals or organisations registered as ‘Friends’ are also taken to be members of Friends of Barnes Common (‘FoBC’) who are entitled to vote. The boards’ policy on membership is to accept all ‘Friends’ as members but to reserve the right to withdraw membership if, in the board’s absolute discretion, such a member is considered to have brought or be likely to bring FoBC or any of its constituents or activities into disrepute.

On the register at 31 March 2021 we had 821 members (2020 - 396)

ACCOUNTANTS

During the year, Crowe U.K. LLP expressed their willingness to remain as the Company's independent examiner.

ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees manage the Company's overall provision of services, with the assistance of four staff, some part-time, based upon the Master Plan for Barnes Common presented to and agreed with the London Borough of Richmond upon Thames ('LBRuT') in 2013, as amended and agreed in writing or verbally with LBRuT for Barnes Common, Vine Road recreation ground ('VRR'), Leg o' Mutton Nature Reserve ("LoM") (under a specific conservation management contract) and occasionally in other open spaces.

Myszka Guzkowska has been appointed as Vice-Chair.
Adrian Podmore has been appointed as Treasurer.
Will Dartnell continues in his role as General Manager.
Sharon Morgan continues in her role as the Community and Outdoor Learning Manager.
Jackie Marie has been appointed as Development Manager
Will Scott-Mends continues to assist both Will and Sharon.

LBRuT continues to fund the Company at the levels anticipated in the Master Plan whose original term has been extended, currently running until 2024. Conservation work on LoM is paid for by LBRuT at the agreed contract rates.

RELATED PARTY RELATIONSHIPS

The Company works closely with LBRuT which, under the Metropolitan Commons Acts is the legal manager of Barnes Common (ownership of Barnes Common rests with the Dean and Chapter of St Paul's acting through the Church Commissioners). LBRuT is also the owner of the Vine Road Recreation Ground and Leg o' Mutton Nature Reserve.

RISK MANAGEMENT

The Trustees have conducted a review of the major risks to which the charity is exposed, which is updated annually. Risk is mitigated through a combination of insurance cover, appropriate internal procedures and by limiting activities to those for which adequate assurance of funding has been obtained. Financial controls are in place through the use of monthly, management account reporting and dual authorisation for any transactions over £5,000. The Company has adopted safeguarding policies covering children and vulnerable people, which 'inter alia' requires DBS checks to be carried out where appropriate. The Company has also adopted appropriate Health and Safety, Equal Opportunity and Privacy policies which may be viewed on its website The Company is reliant on volunteers for many of its activities and considerable staff time is dedicated to their management and training. Volunteers are strongly encouraged to participate in strategic discussions involving the Company's longer-term activities which are, however, still largely dependent upon the commitment and involvement of the Trustees.

OBJECTIVES AND ACTIVITIES

Policies and objectives

The charity's objects are restricted to the following; in each case for the public benefit:

1. To promote the conservation, protection and improvement of the physical and natural environment of metropolitan open land, open spaces and public sites in Barnes and the surrounding areas; specifically, but without prejudice to the generality of this object, to the local nature reserve named Barnes Common and the Vine Road Recreation Ground.

2. To advance the education of the public in the study of ecology and wildlife generally, along with the conservation, protection and improvement of the physical and natural environment and without prejudice to the generality of this object to advance the study of heath lands and acid grasslands.

Following a recent strategic review the Board has adopted the following as our Vision, Mission, Core values and Objectives:

Our Vision:
Conservation, Biodiversity, Wellbeing, Lifelong Learning… For all the Community

Our Mission:
Through custodianship of our local open spaces we aspire to:
- Inspire the community to be engaged
- Encourage participation and 'ownership'
- Build resilience and leadership
- To respect the environment for present and future generations

Our Core Values:
In all that we do, we strive to be:
- Environmental
- Sustainable
- Collaborative and inclusive
- Innovative
- Offer learning

Our Strategic Objectives are:
1. To conserve key habitats and species

2. To inspire engagement, participation, co-creation and 'ownership' by the whole community

3. To encourage Leisure and Wellbeing

4. To offer Life-Long Learning, Education and Training for all

5. To maintain and develop an effective organisation

6. To communicate effectively with our stakeholders

Activities for achieving objectives

The activities of the Company include, but are not exclusive to, the following: conservation management, habitat creation and restoration with particular emphasis on the grassland, wetland and woodland habitats as well as wildlife corridors, especially those that are subject to biodiversity action plans as habitats or for specific species; safety enhancement, access and amenity improvements, reducing or preventing abuse such as parking and fly-tipping, litter clearance and graffiti removal; consulting with LBRuT and other stakeholders on management issues such as pathways, parking, public control (bye-laws and related orders), sports uses, rough sleepers and planning issues. The Company organises volunteer conservation, education and community engagement sessions through the following: walks, events, the 'Yaffles' group for the young and family friends, an Arts & Science Club for young people, growing schemes for various groups, and work with schools and other providers who run classes for children and young people; encouraging leisure activity and wellbeing related to spaces we help manage; providing effective communications with our stakeholders, through a positive

messaging framework across all relevant media. More detail on FoBC's activities, achievements and future plans are set out below.

MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR THE PUBLIC BENEFIT

The Trustees are aware of their duty under S.17(5) of the Charities Act 2011 and have referred to the guidance on public benefit when considering the Company's objectives and when planning its vision, mission, aims and strategy. As the Common, VRR and LoM are open access sites, the Company's activities are for the public benefit both directly in the provision of a cleaner, safer and more interesting and useful environment, and indirectly through provision of good nature conservation management practices as well as the preservation of the character of the Common and LoM and making VRR fit-for-purpose for future generations. There are no restrictions on participation in any activities. To date there have been no mainstream events for which a fee or charge has been made and the Trustees are mindful that on any occasion when there might be a fee or charge that no one should be excluded on grounds of affordability. The Company may in future undertake some holiday activities and events consistent with its objectives for which there may be a modest charge, or support or promote such activities or events which are organised by other groups. Any income derived from these or other sources, such as pavilion hire when this is possible, is applied towards the Company's charitable purposes.

During the year the Company has formed a trading subsidiary, Barnes Conservation & Treework Limited ("BC&T"), to enable it to undertake work of a commercial nature relating to conservation tree management within the community, including in private gardens. Any surplus generated will be used for the benefit of the charity.

Given the restrictions of the government's covid guidelines, the Board decided to suspend community hires of the pavilion; instead, it was agreed to run a popup café as an experiment to test the demand and viability of a café at this site. It has been a big success and has generated income for the charity, the initial six week trial being extended to a full year, providing invaluable data as well as contributing greatly to wellbeing and community engagement through a very difficult period.

Volunteers

Volunteers actively support the conservation work, with regular weekly and monthly work parties, specific projects during the year, litter-picking, species monitoring and as 'eyes and ears' to report any issues. In addition, the Trustees and other volunteers undertake many hundreds of hours in support of the Company's plans, administration, engagement with the community and providing information to its members and the public, through its website, publications and social media. It is estimated that volunteers on the Common, LoM and VRR contributed over 6,000 hours in the year (2020 – 5,200).

This is a remarkable contribution, the more so as volunteer work parties had to be suspended through the periods of lockdown. It reflects the contributions made by many individuals using their permitted periods of outdoor exercise, as well as a big increase in on-line / virtual activity, including webinars and blogs; it also reflects the widening range of involvement that FoBC has within the community, which is addressed in the Chairman's Review below.

ACHIEVEMENTS AND PERFORMANCE

We participated in the annual awards offered by London in Bloom, which, due to Covid restrictions had to be 'virtual': both Barnes Common and FoBC were adjudged to have maintained their Gold and Outstanding standards respectively.

Since year end we have joined LBRuT in applying for Green Flag status for VRR and entered Barnes Common and LoM in London in Bloom's competitions. Results will likely be known late this summer.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern can be found in the Accounting policies.

Reserves policy

The Company seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability, making reasonable assumptions about ongoing arrangements with LBRuT. The target is to build and maintain unrestricted reserves equating to three months normal expenditure. At the balance sheet date, the unrestricted reserves stood at £52,348 (2020 - £52,161) and the restricted reserves at £8,968 (2020 - £28,386). Free reserves, equating to unrestricted reserves less the amount assigned to fixed assets, were £37,327 (2020 - £31,500). During the year the trustees determined that there were adequate reserves to operate a budget deficit in the order of £25,000. In doing so they had regard to expenditures out of restricted reserves (up to £20,000) as well as depreciation charges (leasehold property £5,000). The actual operating deficit at £19,231 was comfortably within this acceptable level.

Principal funding

LBRuT is the principal funding source for the budgeted annual running costs of the company - £97,000 increased from £90,000 to include our management of LoM. Although there is no formal contract, funding is regularly discussed and purchase orders covering the current level of funding are in place. It is currently understood that, subject to performance remaining as satisfactory as it has been to date, funding will continue for the foreseeable future.

We are, as always, extremely grateful for the £6,000 of personal donations that we received during the year. We are particularly grateful to those who have continued in the current year to pay as donations, what they used to pay as membership fees, as well as all of our new member donations, many made in recognition of the wellbeing benefits of ‘discovering’ the Common or other spaces during lockdown.

This year we were deeply saddened by the loss of Derek Senhenn to the first wave of Covid. Derek did so much for the community within Barnes and we were honoured that his family wished to create a tribute fund which has been used by FoBC to buy conservation equipment and will be used to promote woodland crafts: over £5,000 was raised – a magnificent tribute to a remarkable man.

During the year, the Company spent a large part of the £29,924 grant from The Community Fund for Richmond to undertake public consultations and prepare detailed designs for improvements to the facilities at VRR. It should be noted that as this grant was awarded and accounted for in the previous year, the resulting spike in income and thus surplus from that year, is subsequently offset by losses for this year as the expenses are incurred. The funds are segregated as ‘restricted funds’ until spent on the purposes of the grant where these are specified.

Material investments policy

We do not anticipate that the Company will have any funds for investment beyond cash balances for working capital purposes which will be held in suitable bank accounts.

CHAIR'S REVIEW OF THE YEAR

First, may I welcome a large number of new Friends - astute readers will have spotted that our numbers have more than doubled from 396 to over 800. There are over 20,000 people living within the Barnes area and we really want to reach out to as many as possible – not just to support our local nature reserves but, as you will see, because we are getting deeply involved in many activities which are critical to our community's, if not humanity's, survival: our conservation work has widespread implications for understanding climate change and sustainable living; our work on all of our sites offers benefits for wellbeing; we see Vine Road as a great community resource that should provide a social and learning hub for thousands, as well as recreational facilities; our flood resilience involvement should reach out to every person living in the catchment in the borough and beyond. This was one of many reasons we made it free to become a Friend (although we hope some friends will feel able to support us with donations, for specific items or in general). In fact, we are delighted that since this change, the level of donations has increased: we are truly grateful for that, not just because it means we can invest more in our work and can do so without waiting for specific funding, but also because it is a wonderful morale booster for all of our hard working staff and volunteers.

Considering what a challenging period this has been for everyone, it is truly remarkable to look back on such a strong year for FoBC. I am enormously grateful to all of our staff and trustees for making this possible. During lockdowns, we saw visitors to open spaces increase by up to fourfold: while this was true for almost all urban open spaces, it was a particular challenge for some of our more sensitive areas due to excessive wear and tear – with large numbers of visitors having little appreciation of the nature conservation value of the sites we help to manage. However, given this, the results were actually nothing like as bad as we might have feared, and messages of support and gratitude have helped keep everything in perspective! While other organisations had to grapple with layoffs and furlough schemes, we have powered on and actually increased our staffing. Given that volunteering work parties had to be suspended due to the guidelines, expectations were that volunteer hours would be down this year. In fact they have risen from 5,200 to over 6,000 – itself a measure of how FoBC has evolved into so much more than a typical 'friends of' organization.

On Barnes Common our conservation work continues across all of the habitats and species: instead of all our hay going to recycling, some of it was gratefully received by the Centaur Project shire horses in Richmond Park. 'Maisie's meadow' was scarified and wildflower seed sown – conditions have not been ideal but at least some has germinated. Work has continued to improve the wetland habitat along the Beverley brook and its margin while the path has been extended to improve access and help protect the adjoining areas.

However, the most significant change has been negotiation of a new woodland conservation management plan with LBRuT – and FoBC's satisfying the professional requirements to be able to undertake much of this work. This meant that after many years delay, the Council's tree contractor was instructed to catch up with the backlog of tree safety work, while FoBC was able to begin work removing and controlling some of the excess of invasive and 'non-native' species, along with pollarding and 'veteranisation' to protect some of our vulnerable, older trees. The woodland management plan envisages an on-going programme which will run for several years.

Species monitoring has continued, as much as distancing and other guidelines have permitted, in particular, the camera monitoring of hedgehogs and badgers, but also river-fly, butterflies, dragonflies, bats and birds. The black poplar propagation has continued with good survival rates on the cuttings taken from very rare local clones, and our 'nursery' has proved to be suitable, alongside some pot grown specimens. Planting of saplings has started with one in Maisie's Meadow and more are planned around the borough. On the whole the fruit orchard is doing well, although a couple of trees have failed and will need replacing.

Leg o' Mutton: In last year's review, I mentioned our appointment to undertake conservation management of LoM which has been going really well. Not only are we on track with the conservation maintenance work, but we are beginning investigations which we hope will improve the quality and levels of the water, as well as improving the site for the visiting public and for nesting birds. A sightings board has now been added, while the path has been widened (and one-way system advised to help with 'distancing') with viewing areas enlarged.

Vine Road Project: I also mentioned the grant received to undertake consultation and design at Vine Road Rec. Although this has been considerably disrupted by covid, we created a website to keep the community informed and were able to appoint Studio Weave and LDA as lead architects in December 2020, following a public tender. They have taken our earlier 'soft consultation' ideas and, using their own knowledge and experience to help guide us, devised a 'Master Plan' for the park. We have been encouraged by LBRuT (owners of the site) to 'think big' and the on-line survey results to date suggest the community likes what it has seen at the public consultation in July and August 2021. Following this, we will feed input into the proposal to be put to the Council and if they approve, we will move forward to Planning and Funding. We are most grateful to the 140 members of the community, who backed our fund-raising with pledges in excess of £10,000 during the early part of 2021. This, in turn, unlocked a further grant of £13,000 from the London Mayor's resilience fund. This should see us through the public consultation, testing some of the improvement ideas and allow us to finalise the Master Plan for submission to LBRuT this autumn, with a decision on moving to the next phase likely late in the year or early next year.

Community Engagement, Wellbeing and Outdoor Learning: The area which has seen the biggest impact from Covid has been in the work of our Community and Outdoor Learning Manager and related activities. Working from home and with meetings an impossibility, we have adapted our website accordingly, adding learning resources for parents working with children at home as well as upgrading our content and information for people who have a basic interest to those conducting advanced research. Meantime, the number of people engaged with 'community growing' rose from a handful to more than thirty – often using their exercise time outdoors to help. Many have told us what a lifeline this has been, both mentally as well as physically. This was also mirrored in feedback from those who had discovered the Common and Leg o' Mutton for the first time.

Whilst our own classes and events have had to be curtailed, much has been achieved through direct contact with schools as well as using webinars and social media. The successful 'Finders Keepers' one year programme (inspired by the 'Lost Words' project) has evolved into 'Cornucopia' which allows people to share their creativity through this portal. We have also been delighted to work with Barnes Artists on making the Common (and other open spaces) the source of inspiration for their annual art exhibition – we are most grateful to them for understanding and supporting our approach that we should conserve the Common rather than seek to embellish nature, and that we can all draw inspiration simply by pausing to observe the many wonders on our doorstep. We congratulate all of the artists and the exhibition organisers on a wonderful display and are most grateful to them for making FoBC one of the charities which benefitted from their exhibition.

There is much more that could be said – but as we go forward, we are determined to improve wellbeing within the community; we recognize the need to take our message out into the community as well as draw the community in to our activities; and that we need the whole community to understand that Outdoor Learning can be so much more than having fun outdoors, important as that is. Lifelong Outdoor Learning is critical to building resilience to climate change as well as preserving our increasingly fragile environment. It not only needs to be embedded in the curriculum at early years and primary stages, but also maintained into secondary and higher levels of formal education as well as continuing informally for all ages, linking recreation and leisure activities to learning in a social context.

Flood Resilience: We have been looking at ways to improve the Beverley Brook as part of the Vine Road Project as well as elsewhere; we have also wanted to see if we can harvest rainwater from roads onto the Common, in ways which will reduce flooding, trap contaminants and help biodiversity (Nature Based Solutions for SuDS – Sustainable Drainage Systems). We were therefore delighted to be invited to be partners with LBRuT and WWT (Wildfowl and Wetlands Trust – owners of the London Wetlands Centre) in a bid for funding under the Defra / EA scheme for Innovative Flood and Coastal Erosion Resilience Management. We were even more delighted that this partnership's Expression of Interest was chosen as one of 25 nationwide (and one of just 2 in London) to receive funding – in the order of £6 million over six years. The project will not only focus on identifying innovative resilience measures for the Beverley Brook catchment throughout the whole of the borough, but just as crucially, will address community engagement in all aspects of flood resilience through co-creation, citizen science, volunteering opportunities, lifelong learning and job creation. This is a fantastic opportunity for FoBC and the

community, where we can use our knowledge of the brook and local conditions (highlighted by the issues raised during the dramatic rainfall on 12th July); build on our existing community engagement and outdoor learning; tap into our understanding of nature based solutions and biodiversity opportunities; use the Vine Road project to provide examples of good practice when building in a flood plain, water harvesting and ensuring water-wise play and growing; ensuring the project reaches out to all members of the community, provides a good legacy and offers opportunities to all communities living in areas susceptible to flash flooding with climate change. The next few months will be about detailed planning of the outline business case: this will include identifying some early priority projects on which we can build community engagement and participation.

Strategic Planning: The pandemic has provided both cause and an opportunity to review FoBC's strategic aims. We live in a world which is consuming natural resources 1.6 times faster than they are naturally replenished; where species are disappearing an estimated 100 times faster than might be expected through natural evolution; where science has achieved many remarkable breakthroughs, but we still know almost nothing about fungi (an estimated 6% of the likely total); even less about the billions of bacteria so essential to life. Clearly, there are complex issues at hand that may take generations for understanding to be gained and filter into society sufficient to change human behaviours meaningfully. However, it is also clear that the timescale needed is now being measured in less than decades. Computer modelling of ecological systems languishes somewhere close to climate modelling five decades ago, yet urgently needs to be level or even ahead now. Climate resilience is not just about becoming carbon neutral: setting simplistic goals may be considered good communications, but not when it distorts actions. Planting trees is no good if the wrong trees are planted in the wrong places or not maintained properly once planted. Implications for whole eco-systems have to be understood to stop the damage caused by humans applying their incomplete scientific knowledge – such as with indiscriminate use of pesticides (surely medicine has demonstrated the dangers of overprescribing antibiotics or opiates).

As a plea in the Dasgupta report on economics and biodiversity made clear, education at all levels is vital and FoBC wishes to play its part in providing this – for example we have supported Roehampton University in its teacher training programmes but more sessions and courses on environmental issues, at all levels and for all ages, are required.

One of the conundrums we face, is that while we want to encourage more people to appreciate our open spaces, too great a footfall can destroy the very thing we are trying to demonstrate has such importance. That is why we are championing Outdoor Learning which looks to promote learning about nature in all aspects of our lives – at all ages, in classrooms and at home, in playgrounds, gardens and streets, in parks and recreation grounds while making visits to our more sensitive nature reserves and open spaces something special which warrants more learning, understanding and respect.

Our overall aim is to take a holistic approach, which does not place any activity in a silo tackling specific issues, but sees these in a broader environmental context, which links strategies and policies with practical actions and engages with the community, encourages participation and fosters leadership. We do not underestimate the challenges but believe we can be a beacon.

The world and Nature will of course survive in some form but the question is what we are leaving for humankind and the generations to come.

OUR THANKS

During the year, we have again received financial support from many of our Friends, for which we are extremely grateful. This support allows us to undertake much of our community work without having to resort to constant fund-raising, allowing staff and trustees to focus on more productive projects. We are especially grateful to The Heathrow Community Fund (£2,500) and to the Barnes Community Association for all their continuing support. Finally, we would particularly like to thank our colleagues at LBRuT, in Parks, Culture and Flood Resilience planning and of course our very dedicated staff, our volunteers and Friends, all of whom do and have done much more than we might reasonably expect of them, particularly through this exceptionally challenging period of Covid.

Compliance with the Charity Governance Code

The Trustees are aware of the requirements of the Charity Governance Code and keep its application under regular review.

Information on fundraising

The charity was involved in a crowd-funding initiative during the year using a platform required by the London Mayor who also pledged funds. Donations are generally sought from Friends, and, subject to adoption of suitable policies, the charity may in future seek funding from the public.

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by order of the members of the board of Trustees on and signed on their behalf by:

_____

M E Hildesley
(Chair of Trustees)

FRIENDS OF BARNES COMMON

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of FRIENDS OF BARNES COMMON ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charitable company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Signed: Dated:

Crowe U.K. LLP
Chartered Accountants
Riverside House
40 - 46 High Street
Maidstone
Kent
ME14 - 1JH

FRIENDS OF BARNES COMMON

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	**1,234**	**19,438**	**20,672**	*39,022*
Charitable activities	4	**-**	**97,594**	**97,594**	*97,192*
Other trading activities	5	**-**	**9,283**	**9,283**	*4,085*
Investments (interest)	6	**-**	**29**	**29**	*35*
Total income		**1,234**	**126,344**	**127,578**	*140,334*
Expenditure on:					
Charitable activities	7	**21,595**	**125,214**	**146,809**	*121,784*
Total expenditure		**21,595**	**125,214**	**146,809**	*121,784*
Net (expenditure)/income		**(20,361)**	**1,130**	**(19,231)**	*18,550*
Transfers between funds	19	**943**	**(943)**	**-**	*-*
Net movement in funds		**(19,418)**	**187**	**(19,231)**	*18,550*
Reconciliation of funds:					
Total funds brought forward		**28,386**	**52,161**	**80,547**	*61,997*
Net movement in funds		**(19,418)**	**187**	**(19,231)**	*18,550*
Total funds carried forward		**8,968**	**52,348**	**61,316**	*80,547*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 36 form part of these financial statements.

FRIENDS OF BARNES COMMON

(A company limited by guarantee)
REGISTERED NUMBER: 08348124

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		*2020 £*
Fixed assets					
Intangible assets	12		**1,529**		*1,729*
Tangible assets	13		**13,392**		*18,932*
Investments	14		**100**		*-*
			15,021		*20,661*
Current assets					
Debtors	15	**4,586**		*12,319*	
Cash at bank and in hand		**57,858**		*62,535*	
		62,444		*74,854*	
Creditors: amounts falling due within one year	16	**(14,249)**		*(11,868)*	
Net current assets			**48,195**		*62,986*
Total assets less current liabilities			**63,216**		*83,647*
Creditors: amounts falling due after more than one year	17		**(1,900)**		*(3,100)*
Total net assets			**61,316**		*80,547*
Charity funds					
Restricted funds	19		**8,968**		*28,386*
Unrestricted funds	19		**52,348**		*52,161*
Total funds			**61,316**		*80,547*

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by:

.....
M E Hildesley
(Chair of Trustees)

The notes on pages 16 to 36 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

The company is a company limited by guarantee (Company number 08348124). The members of the company are the Trustees named on Page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

The company is also a registered charity with registration number is 1153079

The company's registered office is Riverside house, 40 - 46 High Street. Maidstone. Kent ME14 1JH.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Friends of Barnes Common 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.

2.2 Going concern

Accounting standards require the directors to consider the appropriateness of the going concern basis when preparing the financial statements. The directors confirm that they consider that the going concern basis remains appropriate. The directors believe that the company has sufficient resources to continue in operational existence for the foreseeable future. The directors believe this to be the case as the company has positive reserves, cash balances and no significant long term liabilities. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

Key to this is the commitment we have from LBRuT to continue as their partner until at least October 2021 and we see no reason why this arrangement should not continue for a further four years, although nothing has yet been formerly agreed.

During the Covid-19 pandemic, the company has continued to operate satisfactorily, and whilst some volunteering work has been limited due to 'social distancing', our staff have been able to continue work throughout.

Therefore the directors consider that the going concern basis remains appropriate whilst LBRuT continue to provide support and they believe that the company has sufficient resources to continue in operation for the foreseeable future.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Governance costs are those incurred in connection with administarion of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational, conservation and community operations, including support costs and costs relating to the governance of the company which are apportioned to the charitable activities.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2. Accounting policies (continued)

2.6 Taxation

The Company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Company 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 to charitable purposes.

2.7 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Website costs	-	% 10% on costs

2.8 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property	- according to the terms of lease
Plant and machinery	- 20% on cost
Fixtures and fittings	- 15% on cost

2. Accounting policies (continued)

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.13 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.14 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the Company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2. Accounting policies (continued)

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

2.16 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.18 Cash flow

The company has taken advantage of the disclosure exemption from the requirements of Section 7 Statement of Cash Flows, as permitted by FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

2. Accounting policies (continued)

2.19 Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Income and resources are allocated to either restricted or unrestricted funds on the basis of the purposes for which the donation was given. Where no specific restriction has been imposed by the donor, the trustees have the discretion to use the funds for any purpose in furtherance of the charity's objectives.

Assessing the charity's ability to remain a going concern involves critical accounting estimates and judgements. In particular, in forecasting the future charity's income and expenditure. The key assumption made by the Trustees is the ongoing support and income from LBRuT as set out in the Trustees' Report in the principal funding section. Should the funding from lBRuT not continue, and if the charity was not able to sufficently replace the income to enable it to meet its liabilities as they fall due,the charity might not be able to continue as a going concern.

3. Income from donations and grants

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Donations	-	16,688	**16,688**
Grants	1,234	2,750	**3,984**
Total 2021	1,234	19,438	**20,672**

	Restricted funds 2020 £	*Unrestricted funds 2020 £*	*Total funds 2020 £*
Donations	*-*	*9,098*	*9,098*
Grants	*29,924*	*-*	*29,924*
Total 2020	*29,924*	*9,098*	*39,022*

The Grant was received from the Community Fund to support a project to improve the facilities at the Vine Road Recreation Ground.

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
LBRuT funding	97,894	**97,894**
Forest school and other income (refund)	(300)	**(300)**
Total 2021	97,594	**97,594**

	Unrestricted funds 2020 £	*Total funds 2020 £*
LBRuT funding	*95,487*	*95,487*
Forest school and other income	*1,705*	*1,705*
Total 2020	*97,192*	*97,192*

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Sale of old BCS machines	4,850	**4,850**
Management charge out to Barnes Conservation and Treework Limited	3,331	**3,331**
Pavilion hire	600	**600**
Other income	2	**2**
Commonwealth war graves	500	**500**
	9,283	**9,283**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Pavilion hire	*1,479*	*1,479*
Commonwealth war graves	*500*	*500*
Re-imbursement re KPS damage	*583*	*583*
Pensford Field hedge cutting	*400*	*400*
LBRuT Black Poplar	*523*	*523*
Sale of logs	*600*	*600*
	4,085	*4,085*

6. Bank interest

	Unrestricted funds 2021 £	Total funds 2021 £
Bank interest received	29	**29**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Bank interest received	*35*	*35*

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Direct costs	21,595	113,745	**135,340**
Governance costs	-	11,469	**11,469**
Total 2021	21,595	125,214	**146,809**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Direct costs	*114,420*	*114,420*
Governance costs	*7,364*	*7,364*
Total 2020	*121,784*	*121,784*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £
Direct costs	135,340	**135,340**
Governance costs	11,469	**11,469**
Total 2021	146,809	**146,809**

	Activities undertaken directly 2020 £	*Total funds 2020 £*
Direct costs	*114,420*	*114,420*
Governance costs	*7,364*	*7,364*
Total 2020	*121,784*	*121,784*

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	*Total funds 2020 £*
Staff costs	**87,838**	*78,263*
Depreciation	**8,865**	*15,630*
Insurance	**4,087**	*3,823*
Postage and stationery	**867**	*849*
Materials, repairs etc	**8,247**	*5,427*
Consultancy	**18,702**	*2,240*
Training	**1,251**	*2,175*
Equipment and venue hire	**450**	*-*
Recruitment	**740**	*1,620*
Computer expenses	**2,945**	*1,600*
Clubs & society memberships	**48**	*66*
Telephone	**935**	*806*
Sundry	**-**	*1,125*
Accountancy	**11,279**	*6,750*
Legal fees	**190**	*614*
Hire purchase interest	**127**	*609*
Bank charges	**238**	*187*
Total 2021	**146,809**	*121,784*

9. Independent examiner's remuneration

	2021 £	*2020 £*
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	**3,350**	*3,250*
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	**1,363**	*-*

10. Staff costs

	2021 £	2020 £
Wages and salaries	**74,242**	*66,142*
Social security costs	**2,205**	*2,008*
Contribution to defined contribution pension schemes	**11,391**	*10,113*
	87,838	*78,263*

The average number of persons employed by the Company during the year was as follows:

	2021 No.	2020 No.
Employees	**3**	*2*

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration on a contract for services with the Company. The value of Trustees' remuneration was as follows:

		2021 £	2020 £
A Podmore	Remuneration	**6,666**	*3,500*

During the year ended 31 March 2021, expenses totalling £88 were reimbursed or paid directly to 1 Trustee *(2020 - £3,470 to 2 Trustees)*. Reimbursed expenses in the current year relate to postage and training costs.

12. Intangible assets

	Website costs £
Cost	
At 1 April 2020	**2,000**
At 31 March 2021	**2,000**
Amortisation	
At 1 April 2020	**271**
Charge for the year	**200**
At 31 March 2021	**471**
Net book value	
At 31 March 2021	**1,529**
At 31 March 2020	*1,729*

13. Tangible fixed assets

	Short-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2020	**18,835**	**65,124**	**1,652**	**85,611**
Additions	**-**	**3,125**	**-**	**3,125**
At 31 March 2021	**18,835**	**68,249**	**1,652**	**88,736**
Depreciation				
At 1 April 2020	**9,417**	**56,890**	**372**	**66,679**
Charge for the year	**5,381**	**3,036**	**248**	**8,665**
At 31 March 2021	**14,798**	**59,926**	**620**	**75,344**
Net book value				
At 31 March 2021	**4,037**	**8,323**	**1,032**	**13,392**
At 31 March 2020	*9,418*	*8,234*	*1,280*	*18,932*

The net book value of assets held under finance leases or hire purchase contracts, included above is £3,488 (2020 - £4,838)

14. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	**100**
At 31 March 2021	**100**
Net book value	
At 31 March 2021	**100**

Principal subsidiaries

The following was a subsidiary undertaking of the Company:

Name	Company number	Registered office or principal place of business	Principal activity
Barnes Conservation and Treework Limited	12587145	C/O Crowe UK LLP, Riverside House 40-46, High Street, Maidstone, Kent, United Kingdom, ME14 1JH	Conservation work

Class of shares	Holding	Included in consolidation
Ordinary	100%	No

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Barnes Conservation and Treework Limited	**4,955**	**4,001**	**(66)**	**34**

14. Fixed asset investments (continued)

Some expenditure for Barnes Common and Tree Work Limited e.g. insurance and cost of equipment is carried by Friends of Barnes Common. This expenditure totals £447 leaving a true surplus of £381

15. Debtors

	2021 £	*2020* *£*
Due within one year		
Trade debtors	**2,476**	*10,558*
Prepayments and accrued income	**2,110**	*1,761*
	4,586	*12,319*

16. Creditors: Amounts falling due within one year

	2021 £	*2020* *£*
Trade creditors	**4,354**	*703*
Other taxation and social security	**4,038**	*5,945*
Obligations under finance lease and hire purchase contracts	**1,200**	*1,200*
Other creditors	**1,307**	*770*
Accruals and deferred income	**3,350**	*3,250*
	14,249	*11,868*

17. Creditors: Amounts falling due after more than one year

	2021 £	*2020* *£*
Net obligations under finance lease and hire purchase contracts	**1,900**	*3,100*

The hire purchase creditors are secured upon the assets to which they relate.

18. Financial instruments

	2021 £	*2020* *£*
Financial assets		
Financial assets measured at amortised cost (comprise cash at bank and trade debtors)	**60,334**	*73,093*

	2021 £	*2020* *£*
Financial liabilities		
Financial liabilities measured at amortised cost (comprise trade creditors, hire purchase creditors, other taxes and social security creditors, accruals and other creditors)	**16,149**	*14,968*

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds - all funds	**52,161**	**126,344**	**(125,214)**	**(943)**	**52,348**
Restricted funds					
Heathrow Community Fund Grant	**1,234**	**1,234**	**(1,567)**	**-**	**901**
LBRuT Feasibility Vine Road Project	**27,152**	**-**	**(20,028)**	**943**	**8,067**
	28,386	**1,234**	**(21,595)**	**943**	**8,968**
Total of funds	**80,547**	**127,578**	**(146,809)**	**-**	**61,316**

Statement of funds - prior year

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Balance at 31 March 2020 £*
Unrestricted funds				
General Funds - all funds	*60,763*	*110,410*	*(119,012)*	*52,161*
Restricted funds				
Heathrow Community Fund Grant	*1,234*	*-*	*-*	*1,234*
LBRuT Feasibility Vine Road Project	*-*	*29,924*	*(2,772)*	*27,152*
	1,234	*29,924*	*(2,772)*	*28,386*
Total of funds	*61,997*	*29,924*	*(121,784)*	*80,547*

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	**52,161**	**126,344**	**(125,214)**	**(943)**	**52,348**
Restricted funds	**28,386**	**1,234**	**(21,595)**	**943**	**8,968**
	80,547	**127,578**	**(146,809)**	**-**	**61,316**

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Balance at 31 March 2020 £*
General funds	*60,763*	*110,410*	*(119,012)*	*52,161*
Restricted funds	*1,234*	*29,924*	*(2,772)*	*28,386*
	61,997	*140,334*	*(121,784)*	*80,547*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	13,392	**13,392**
Intangible fixed assets	-	1,529	**1,529**
Fixed asset investments	-	100	**100**
Current assets	8,968	53,476	**62,444**
Creditors due within one year	-	(14,249)	**(14,249)**
Creditors due in more than one year	-	(1,900)	**(1,900)**
Total	8,968	52,348	**61,316**

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	*Unrestricted funds 2020* £	*Total funds 2020* £
Tangible fixed assets	*-*	*18,932*	*18,932*
Intangible fixed assets	*-*	*1,729*	*1,729*
Current assets	*28,386*	*46,468*	*74,854*
Creditors due within one year	*-*	*(11,868)*	*(11,868)*
Creditors due in more than one year	*-*	*(3,100)*	*(3,100)*
Total	*28,386*	*52,161*	*80,547*

22. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,391 (2020 - £10,113). Contributions totalling £1,207 (2020 - £770) were payable to the fund at the balance sheet date and are included in creditors.

23. Related party transactions

The company is working with London Borough of Richmond upon Thames (LBRuT). LBRuT is the legal manager of Barnes Common under the Metropolitan Commons Acts (Ownership of the common rests with the Dean and Chapter of St. Paul's, acting through the Church Commissioners) and owner of Vine Road recreation ground. The funding income in the statement of financial activities is all provided by LBRuT with the exception of £Nil (2020 - £1,705) educational course fees.

During the year Mr A Podmore, a trustee and director, provided bookkeeping services to the company at agreed market rate charge of £6,666 (2020 - £3,500).