

**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

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<b>Trustees</b>	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
<b>Company registered number</b>	08348124
<b>Charity registered number</b>	1153079
<b>Registered office</b>	Riverside House 40 - 46 High Street Maidstone Kent ME14 1JH
<b>Accountants</b>	Crowe U.K. LLP Chartered Accountants Riverside House 40 - 46 High Street Maidstone Kent ME14 - 1JH
<b>Bankers</b>	Barclays Bank PLC 75 Kings Street Hammersmith London W6 9HY  HSBC Bank PLC 172 Upper Richmond Road Putney London SW15 2SH

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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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

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**TRUSTEES' REPORT (CONTINUED)**  
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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.

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## **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.



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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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

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**TRUSTEES' REPORT (CONTINUED)**  
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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.

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**TRUSTEES' REPORT (CONTINUED)**  
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**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:

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**M E Hildesley**  
(Chair of Trustees)

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**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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**

	<b>Note</b>	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
<b>Income from:</b>					
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
		<u>1,234</u>	<u>126,344</u>	<u>127,578</u>	<u>140,334</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Charitable activities	7	21,595	125,214	146,809	121,784
		<u>21,595</u>	<u>125,214</u>	<u>146,809</u>	<u>121,784</u>
<b>Total expenditure</b>					
<b>Net (expenditure)/income</b>		<b>(20,361)</b>	<b>1,130</b>	<b>(19,231)</b>	<b>18,550</b>
Transfers between funds	19	943	(943)	-	-
		<u>(19,418)</u>	<u>187</u>	<u>(19,231)</u>	<u>18,550</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		28,386	52,161	80,547	61,997
Net movement in funds		(19,418)	187	(19,231)	18,550
		<u>8,968</u>	<u>52,348</u>	<u>61,316</u>	<u>80,547</u>
<b>Total funds carried forward</b>					

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 £
<b>Fixed assets</b>			
Intangible assets	12	1,529	1,729
Tangible assets	13	13,392	18,932
Investments	14	100	-
		<u>15,021</u>	<u>20,661</u>
<b>Current assets</b>			
Debtors	15	4,586	12,319
Cash at bank and in hand		57,858	62,535
		<u>62,444</u>	<u>74,854</u>
Creditors: amounts falling due within one year	16	(14,249)	(11,868)
<b>Net current assets</b>		<u>48,195</u>	<u>62,986</u>
<b>Total assets less current liabilities</b>		<u>63,216</u>	<u>83,647</u>
Creditors: amounts falling due after more than one year	17	(1,900)	(3,100)
<b>Total net assets</b>		<u><u>61,316</u></u>	<u><u>80,547</u></u>
<b>Charity funds</b>			
Restricted funds	19	8,968	28,386
Unrestricted funds	19	52,348	52,161
<b>Total funds</b>		<u><u>61,316</u></u>	<u><u>80,547</u></u>

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.



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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 08348124**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2021**

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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.

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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 formally 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.

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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 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.

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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
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**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

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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.

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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'.

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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 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.

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**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**3. Income from donations and grants**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	-	16,688	<b>16,688</b>
Grants	1,234	2,750	<b>3,984</b>
<b>Total 2021</b>	<u>1,234</u>	<u>19,438</u>	<u><b>20,672</b></u>
	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	-	9,098	9,098
Grants	29,924	-	29,924
<i>Total 2020</i>	<u>29,924</u>	<u>9,098</u>	<u>39,022</u>

The Grant was received from the Community Fund to support a project to improve the facilities at the Vine Road Recreation Ground.



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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
LBRuT funding	97,894	<b>97,894</b>
Forest school and other income (refund)	(300)	<b>(300)</b>
<b>Total 2021</b>	<b>97,594</b>	<b>97,594</b>

  

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
LBRuT funding	95,487	95,487
Forest school and other income	1,705	1,705
<i>Total 2020</i>	<i>97,192</i>	<i>97,192</i>

**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Sale of old BCS machines	4,850	<b>4,850</b>
Management charge out to Barnes Conservation and Treework Limited	3,331	<b>3,331</b>
Pavilion hire	600	<b>600</b>
Other income	2	<b>2</b>
Commonwealth war graves	500	<b>500</b>
	<u>9,283</u>	<u><b>9,283</b></u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Pavilion hire	1,479	1,479
Commonwealth war graves	500	500
Re-imburement re KPS damage	583	583
Pensford Field hedge cutting	400	400
LBRuT Black Poplar	523	523
Sale of logs	600	600
	<u>4,085</u>	<u>4,085</u>

**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. Bank interest**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Bank interest received	29	29
	<u>29</u>	<u>29</u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Bank interest received	35	35
	<u>35</u>	<u>35</u>

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs	21,595	113,745	135,340
Governance costs	-	11,469	11,469
	<u>21,595</u>	<u>125,214</u>	<u>146,809</u>
<b>Total 2021</b>	<u>21,595</u>	<u>125,214</u>	<u>146,809</u>
		<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs		114,420	114,420
Governance costs		7,364	7,364
		<u>121,784</u>	<u>121,784</u>
<i>Total 2020</i>		<u>121,784</u>	<u>121,784</u>

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**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2021 £</b>	<b>Total funds 2021 £</b>
Direct costs	135,340	<b>135,340</b>
Governance costs	11,469	<b>11,469</b>
<b>Total 2021</b>	<b>146,809</b>	<b>146,809</b>

  

	<i>Activities undertaken directly 2020 £</i>	<i>Total funds 2020 £</i>
Direct costs	114,420	114,420
Governance costs	7,364	7,364
<i>Total 2020</i>	<i>121,784</i>	<i>121,784</i>

**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	<b>87,838</b>	78,263
Depreciation	<b>8,865</b>	15,630
Insurance	<b>4,087</b>	3,823
Postage and stationery	<b>867</b>	849
Materials, repairs etc	<b>8,247</b>	5,427
Consultancy	<b>18,702</b>	2,240
Training	<b>1,251</b>	2,175
Equipment and venue hire	<b>450</b>	-
Recruitment	<b>740</b>	1,620
Computer expenses	<b>2,945</b>	1,600
Clubs & society memberships	<b>48</b>	66
Telephone	<b>935</b>	806
Sundry	<b>-</b>	1,125
Accountancy	<b>11,279</b>	6,750
Legal fees	<b>190</b>	614
Hire purchase interest	<b>127</b>	609
Bank charges	<b>238</b>	187
<b>Total 2021</b>	<b>146,809</b>	121,784

**9. Independent examiner's remuneration**

	<b>2021 £</b>	<i>2020 £</i>
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<b>3,350</b>	3,250
Fees payable to the Company's independent examiner in respect of: All other services not included above	<b>1,363</b>	-

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**10. Staff costs**

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>74,242</b>	66,142
Social security costs	<b>2,205</b>	2,008
Contribution to defined contribution pension schemes	<b>11,391</b>	10,113
	<b>87,838</b>	78,263

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

	<b>2021</b>	<i>2020</i>
	<b>No.</b>	<b>No.</b>
Employees	<b>3</b>	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:

	<b>2021</b>	<i>2020</i>
	<b>£</b>	<b>£</b>
A Podmore		
Remuneration	<b>6,666</b>	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.

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**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**12. Intangible assets**

	<b>Website costs £</b>
<b>Cost</b>	
At 1 April 2020	2,000
At 31 March 2021	<u>2,000</u>
<b>Amortisation</b>	
At 1 April 2020	271
Charge for the year	200
At 31 March 2021	<u>471</u>
<b>Net book value</b>	
At 31 March 2021	<u><u>1,529</u></u>
<i>At 31 March 2020</i>	<u><u>1,729</u></u>

**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**13. Tangible fixed assets**

	Short-term leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>				
At 1 April 2020	18,835	65,124	1,652	85,611
Additions	-	3,125	-	3,125
At 31 March 2021	<u>18,835</u>	<u>68,249</u>	<u>1,652</u>	<u>88,736</u>
<b>Depreciation</b>				
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	<u>14,798</u>	<u>59,926</u>	<u>620</u>	<u>75,344</u>
<b>Net book value</b>				
At 31 March 2021	<u>4,037</u>	<u>8,323</u>	<u>1,032</u>	<u>13,392</u>
At 31 March 2020	<u>9,418</u>	<u>8,234</u>	<u>1,280</u>	<u>18,932</u>

The net book value of assets held under finance leases or hire purchase contracts, included above is £3,488 (2020 - £4,838)



**FRIENDS OF BARNES COMMON**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Fixed asset investments**

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
Additions	100
At 31 March 2021	100
<b>Net book value</b>	
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

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**FRIENDS OF BARNES COMMON**  
**(A company limited by guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	<b>2,476</b>	<b>10,558</b>
Prepayments and accrued income	<b>2,110</b>	<b>1,761</b>
	<b>4,586</b>	<b>12,319</b>

**16. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>4,354</b>	<b>703</b>
Other taxation and social security	<b>4,038</b>	<b>5,945</b>
Obligations under finance lease and hire purchase contracts	<b>1,200</b>	<b>1,200</b>
Other creditors	<b>1,307</b>	<b>770</b>
Accruals and deferred income	<b>3,350</b>	<b>3,250</b>
	<b>14,249</b>	<b>11,868</b>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net obligations under finance lease and hire purchase contracts	<b>1,900</b>	<b>3,100</b>

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

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**FRIENDS OF BARNES COMMON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**18. Financial instruments**

	<b>2021</b> £	<i>2020</i> £
<b>Financial assets</b>		
Financial assets measured at amortised cost (comprise cash at bank and trade debtors)	<b>60,334</b>	<i>73,093</i>
	<u><u>60,334</u></u>	<u><u>73,093</u></u>
	<b>2021</b> £	<i>2020</i> £
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost (comprise trade creditors, hire purchase creditors, other taxes and social security creditors, accruals and other creditors)	<b>16,149</b>	<i>14,968</i>
	<u><u>16,149</u></u>	<u><u>14,968</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General Funds - all funds	52,161	126,344	(125,214)	(943)	52,348
<b>Restricted funds</b>					
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
<b>Total of funds</b>	<b>80,547</b>	<b>127,578</b>	<b>(146,809)</b>	<b>-</b>	<b>61,316</b>

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General Funds - all funds	60,763	110,410	(119,012)	52,161
<b>Restricted funds</b>				
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
<b>Total of funds</b>	<b>61,997</b>	<b>29,924</b>	<b>(121,784)</b>	<b>80,547</b>

**FRIENDS OF BARNES COMMON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**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
	<u>80,547</u>	<u>127,578</u>	<u>(146,809)</u>	<u>-</u>	<u>61,316</u>

**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
	<u>61,997</u>	<u>140,334</u>	<u>(121,784)</u>	<u>80,547</u>

**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)
<b>Total</b>	<u>8,968</u>	<u>52,348</u>	<u>61,316</u>

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**FRIENDS OF BARNES COMMON**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**21. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
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)
<b>Total</b>	<b>28,386</b>	<b>52,161</b>	<b>80,547</b>

**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).